

FIG. 10

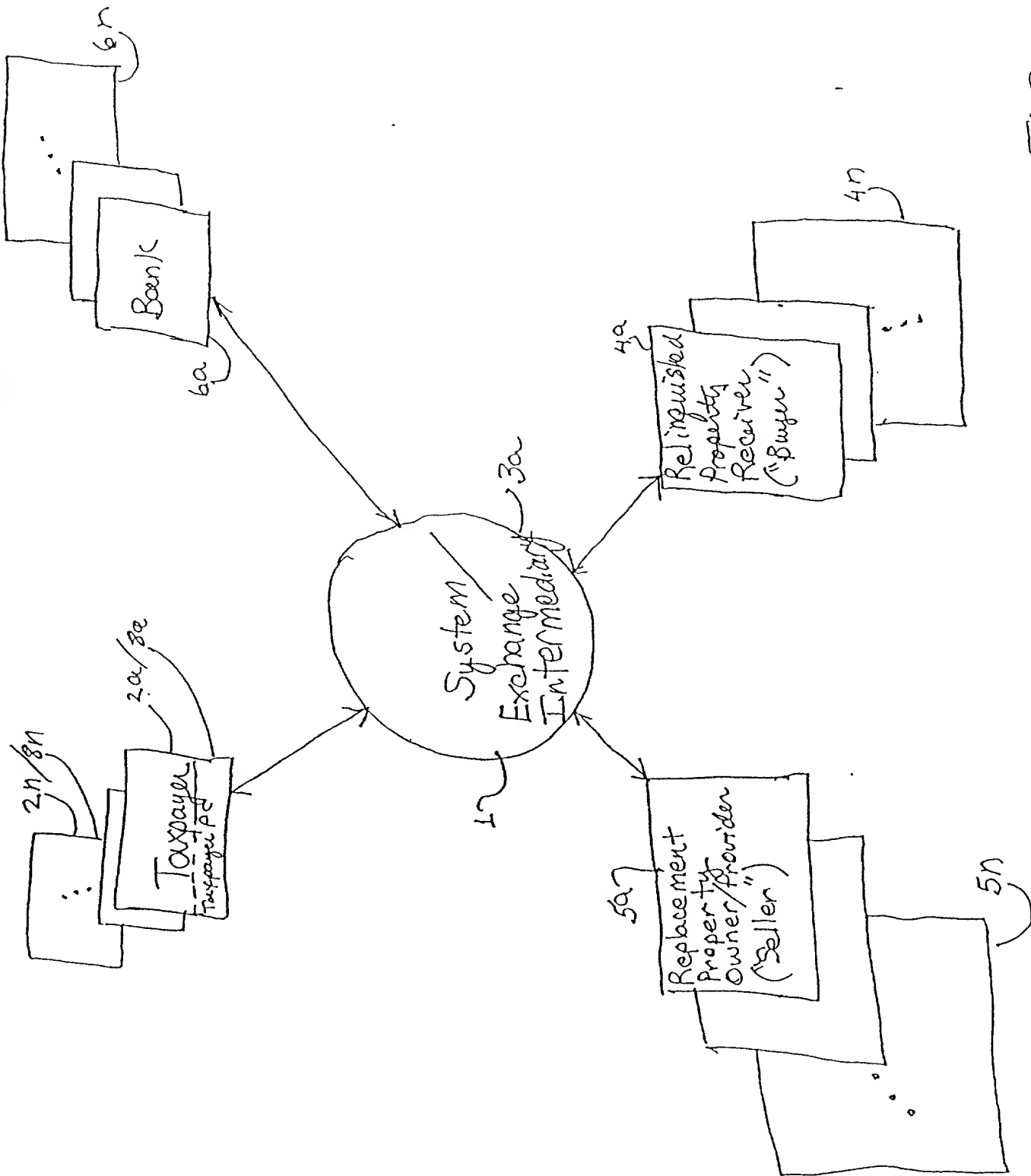


FIG. 1b

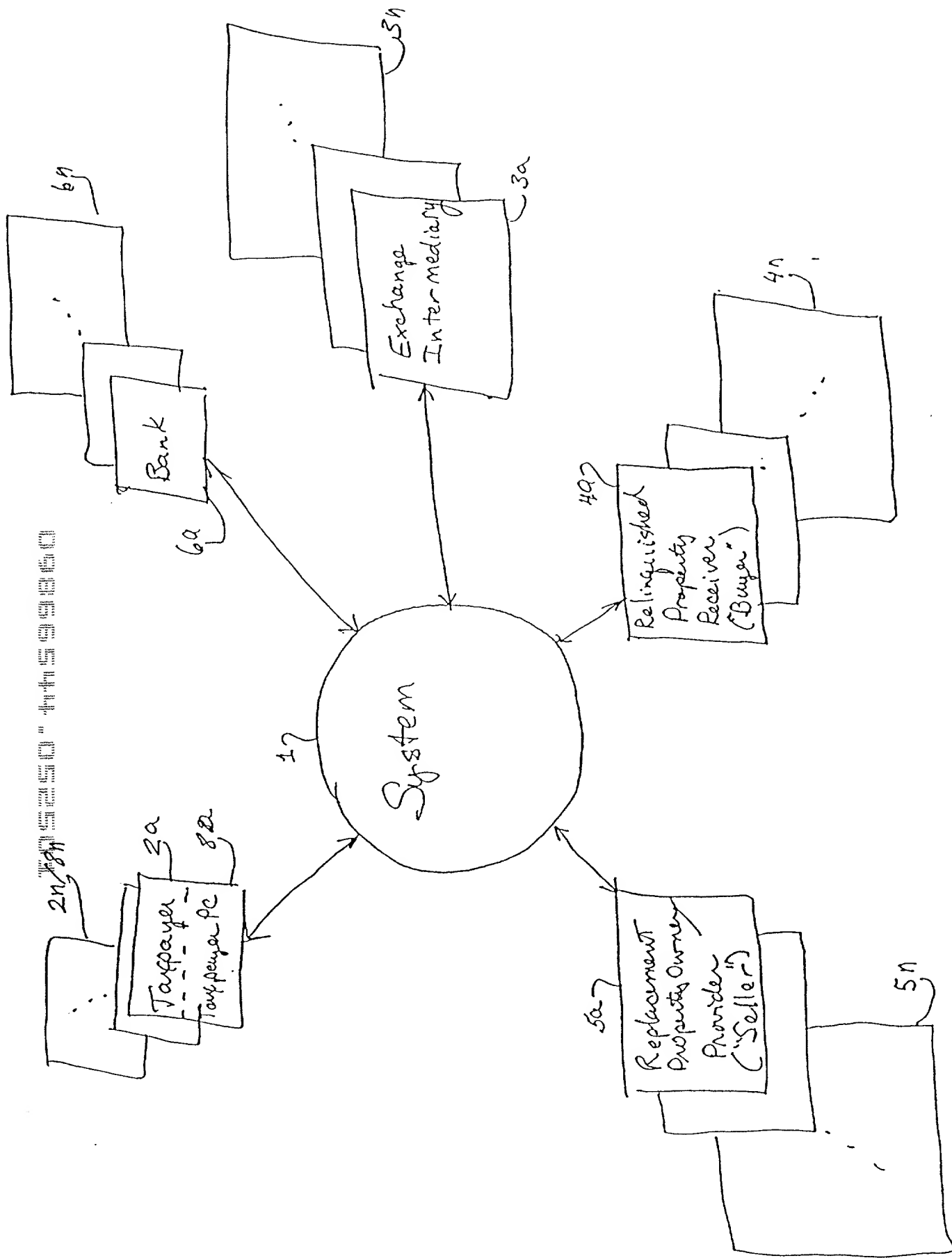


FIG. 1C

FIG. 2

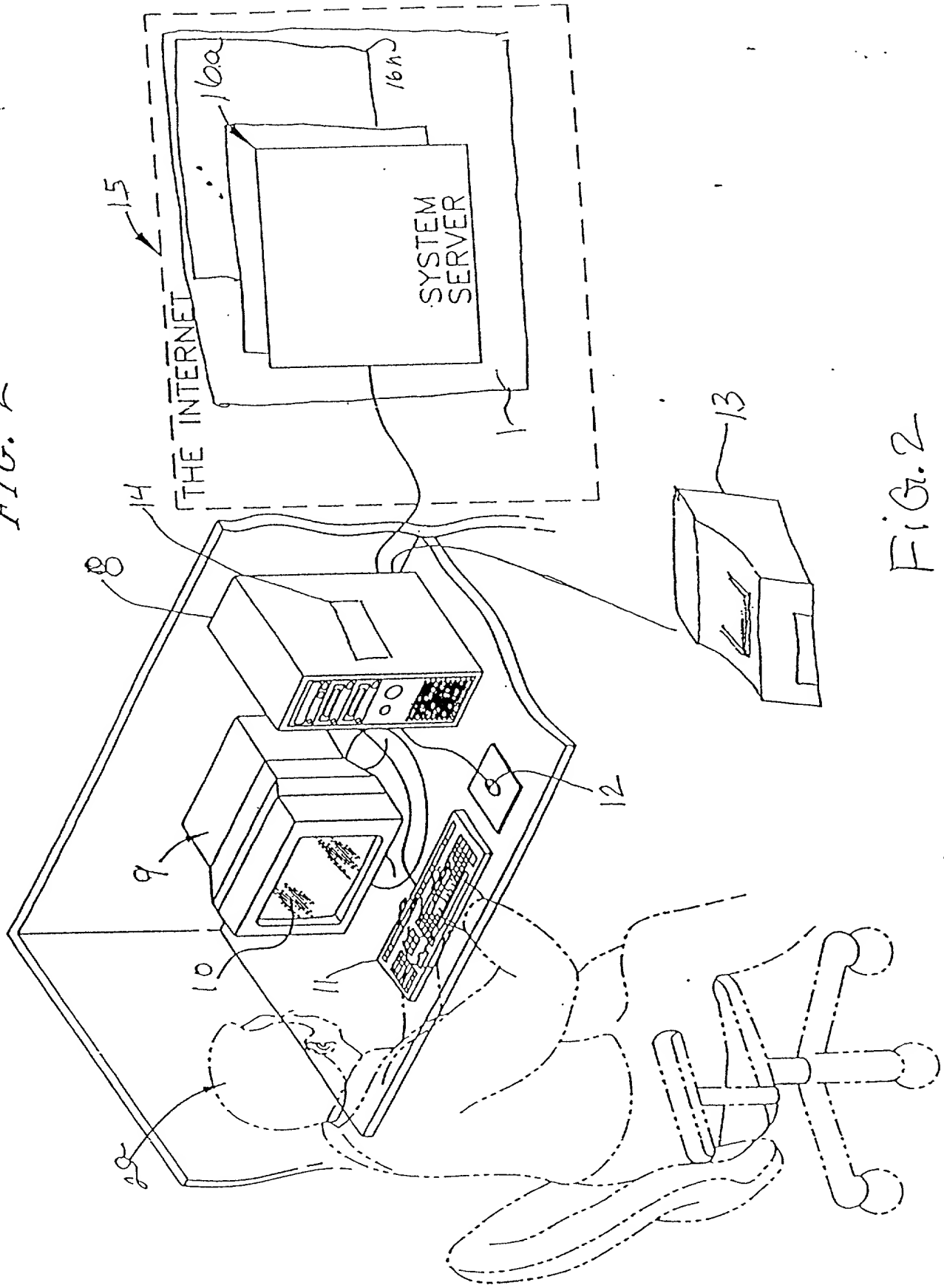


FIG. 2

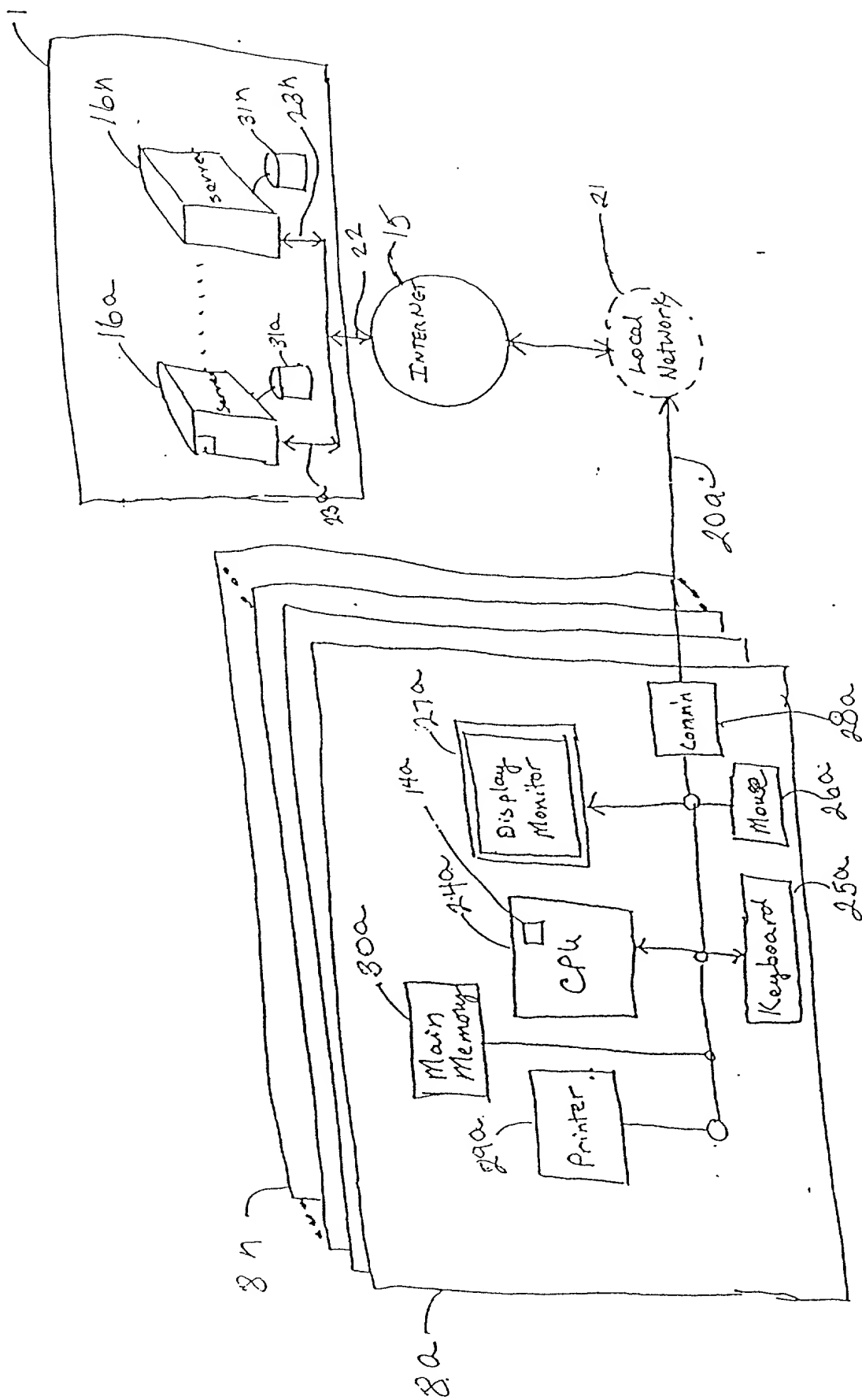
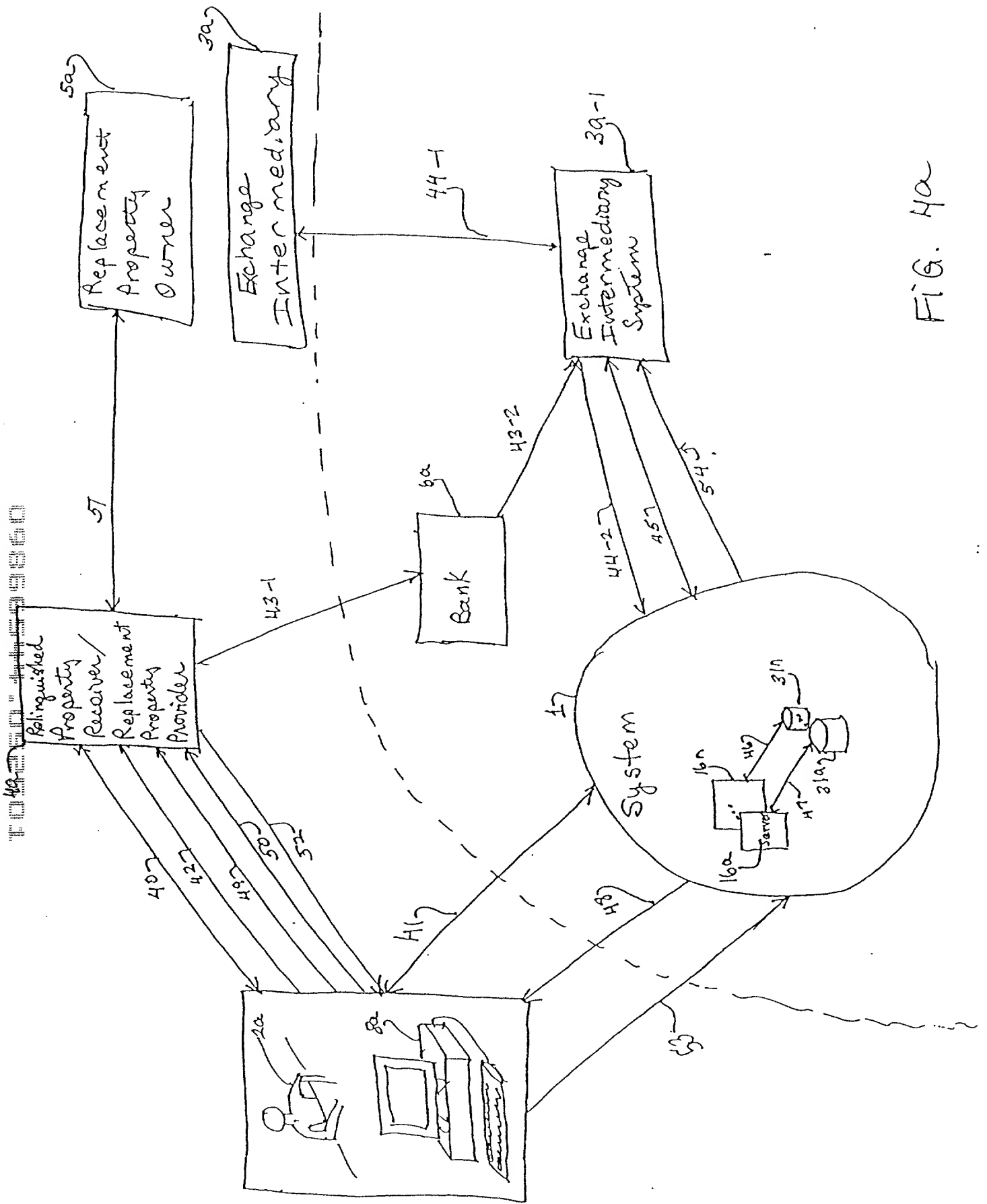


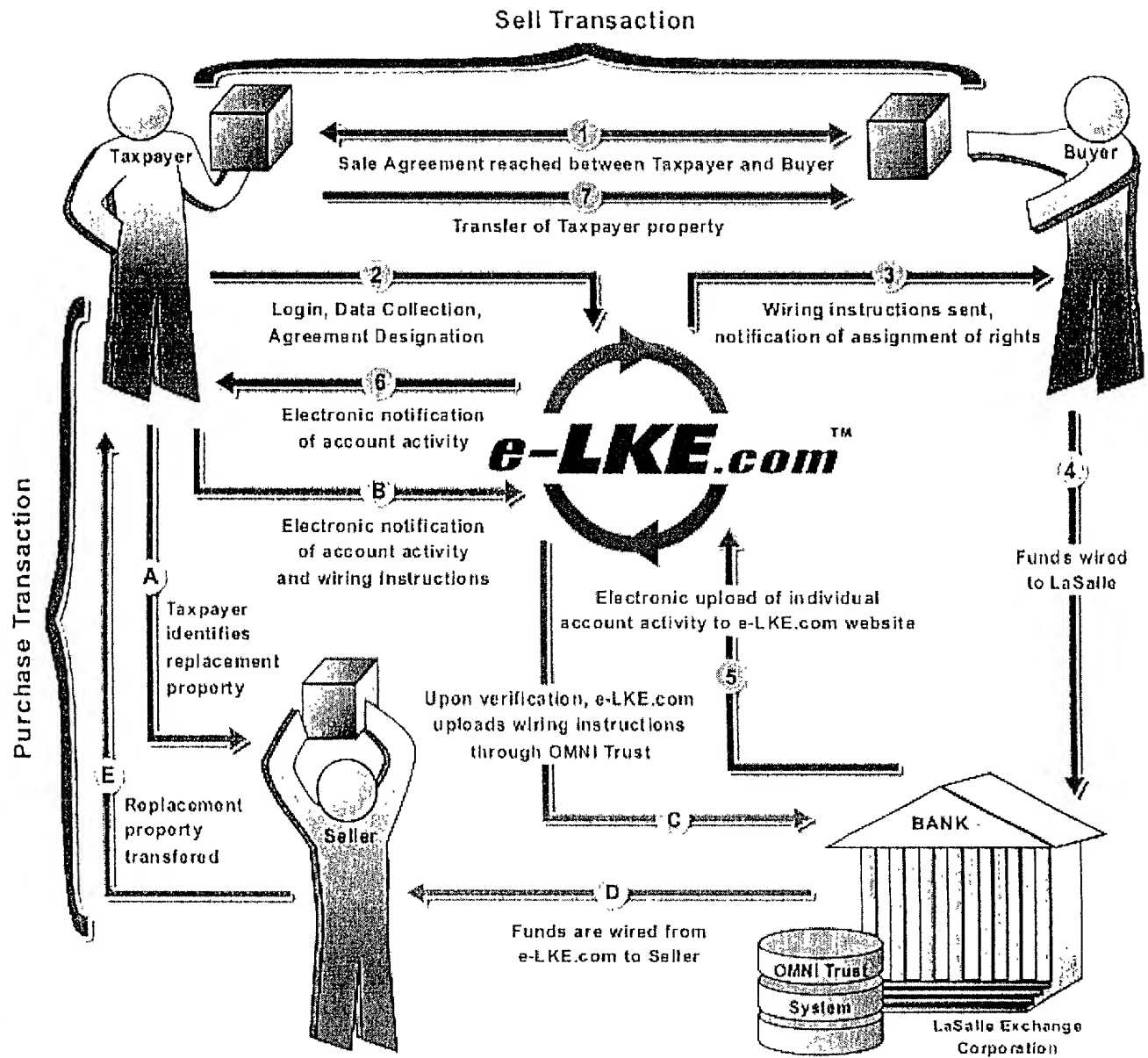
FIG. 3

[Handwritten signature]



46

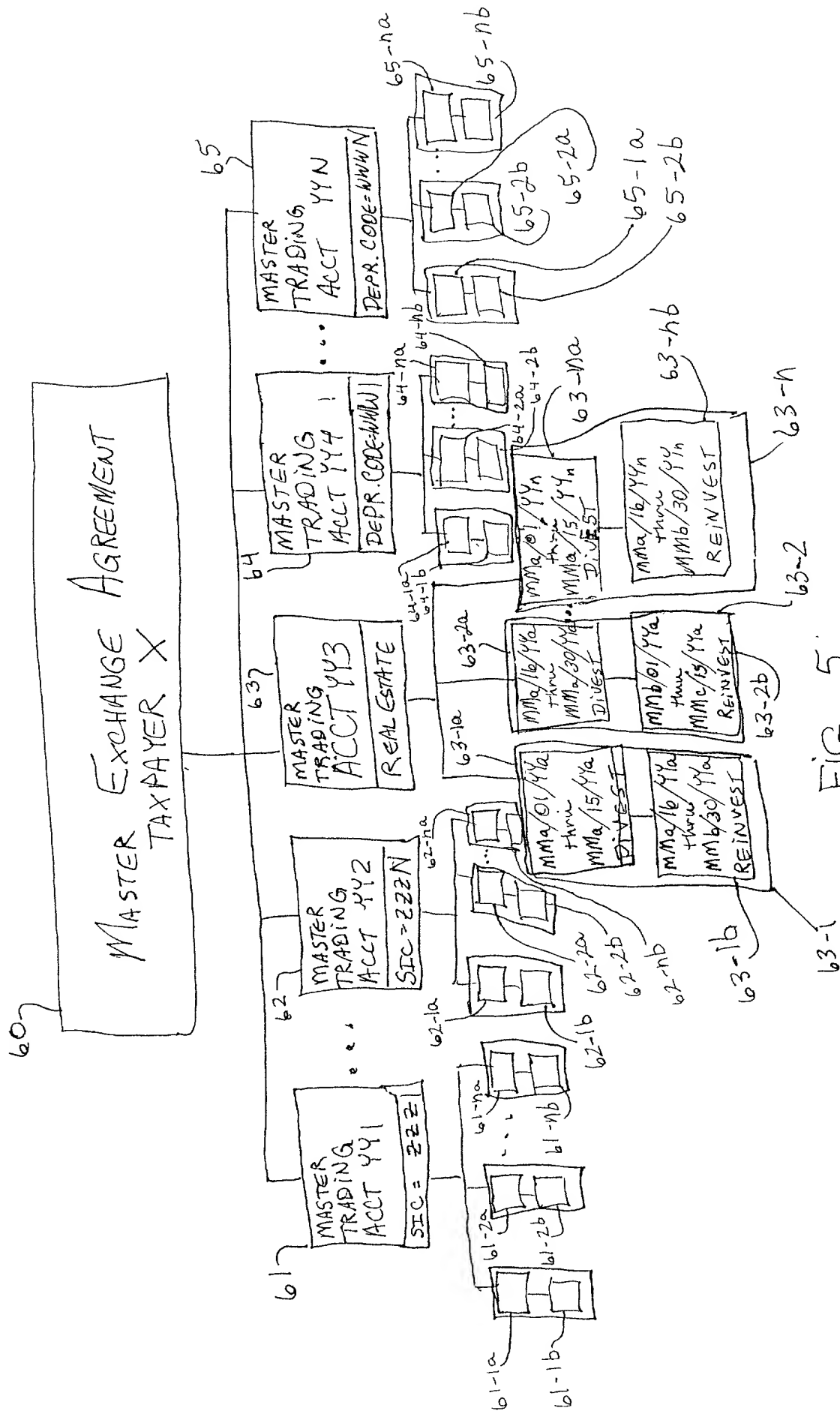
T-05250-4459860



Legend:

- Steps 1-6 Login, Data Collection, and Original Sales Agreement set-up occurs prior to 45 day window
- Step 7 Initiates the 45 day window
- Steps A-F Occur during 180 day replacement window

FIG. 4b



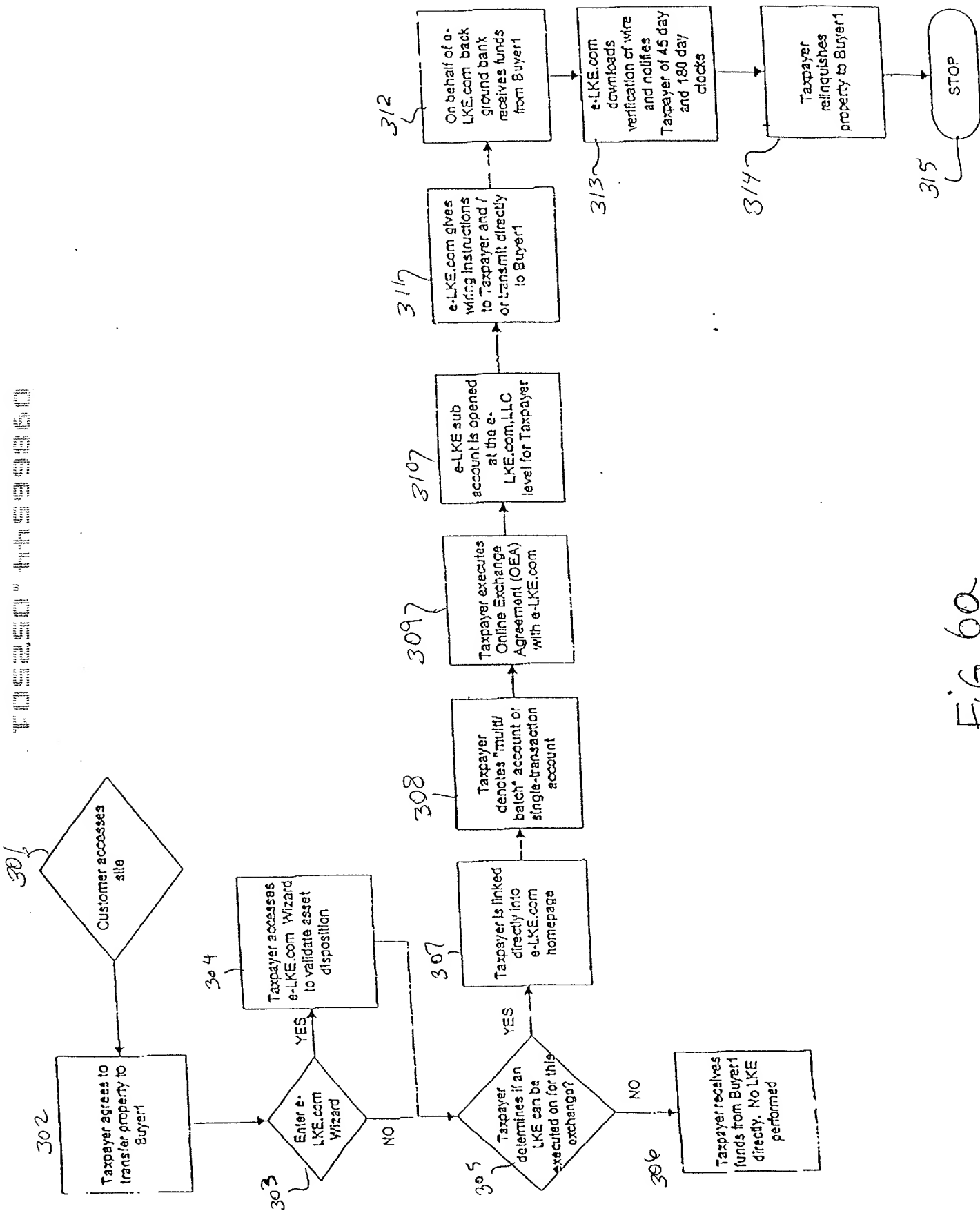


FIG. 60

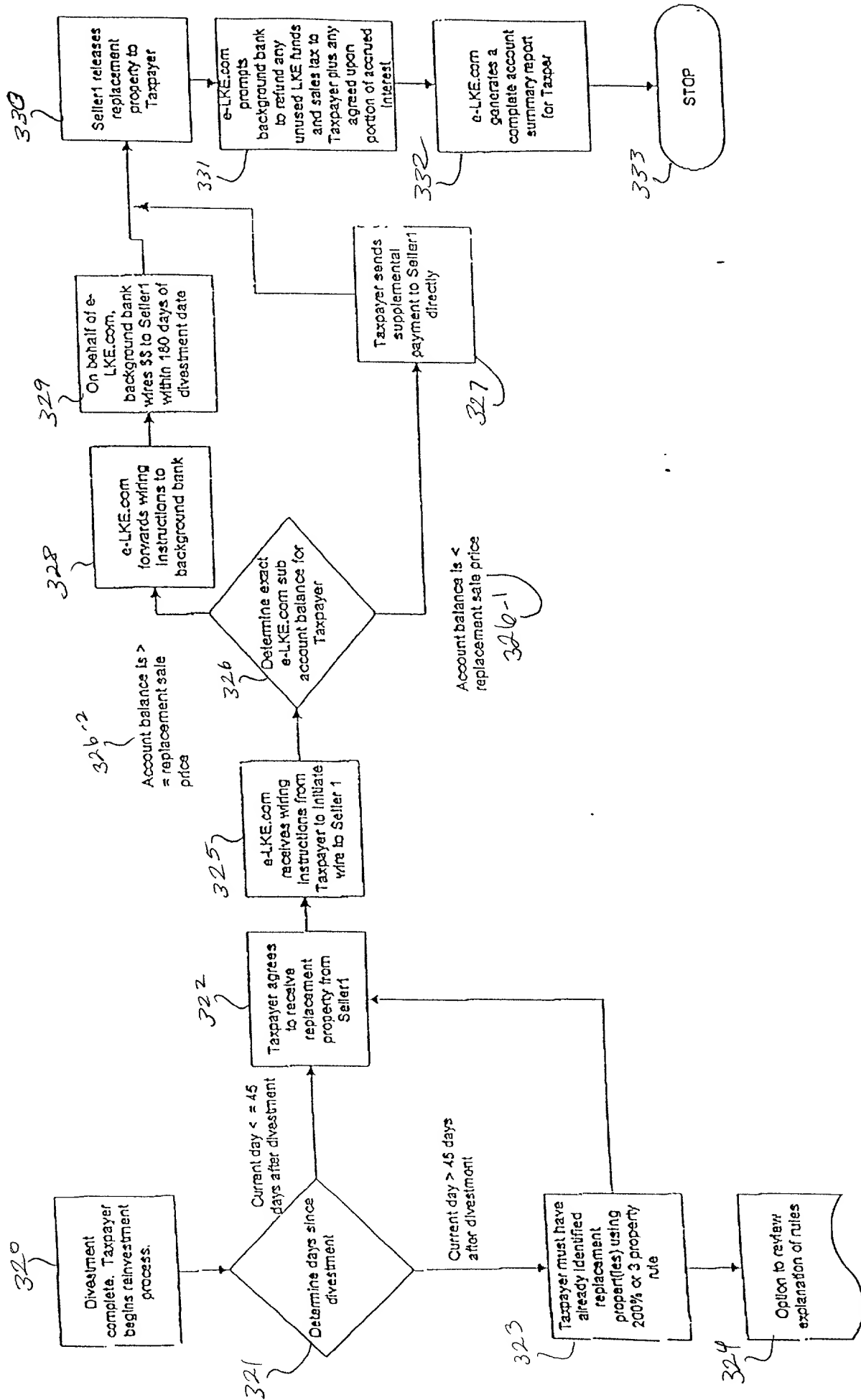
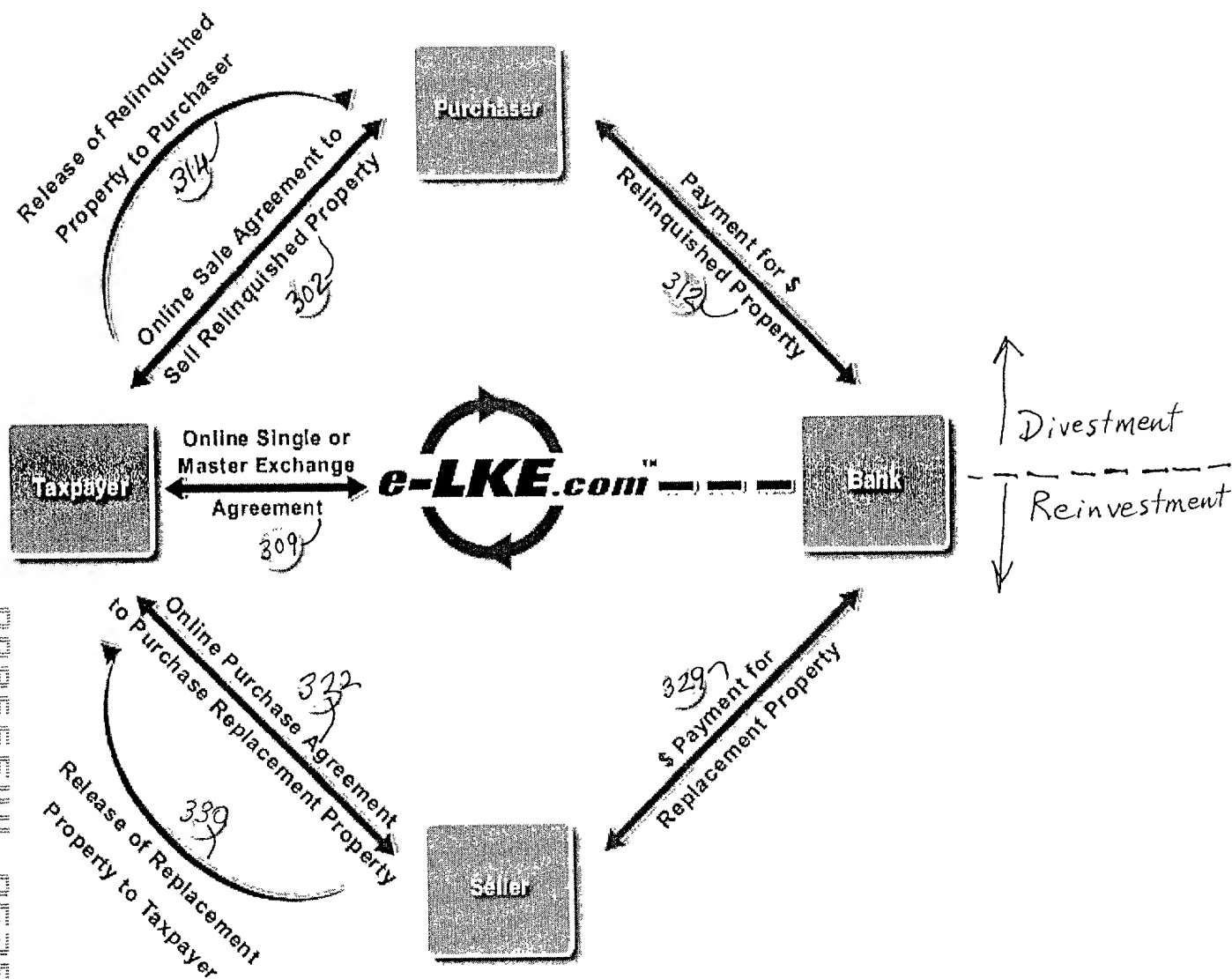


Fig. 6a

056544-05301



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FIG. 7a

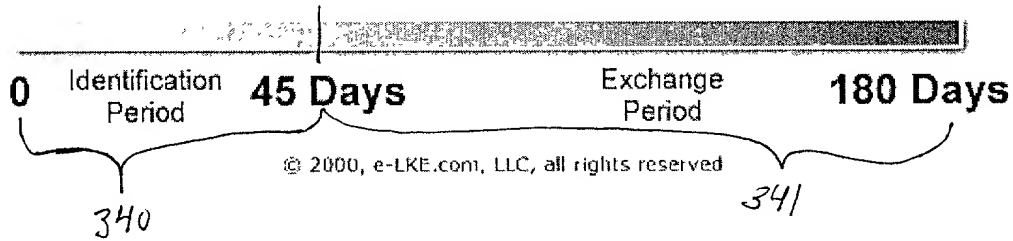
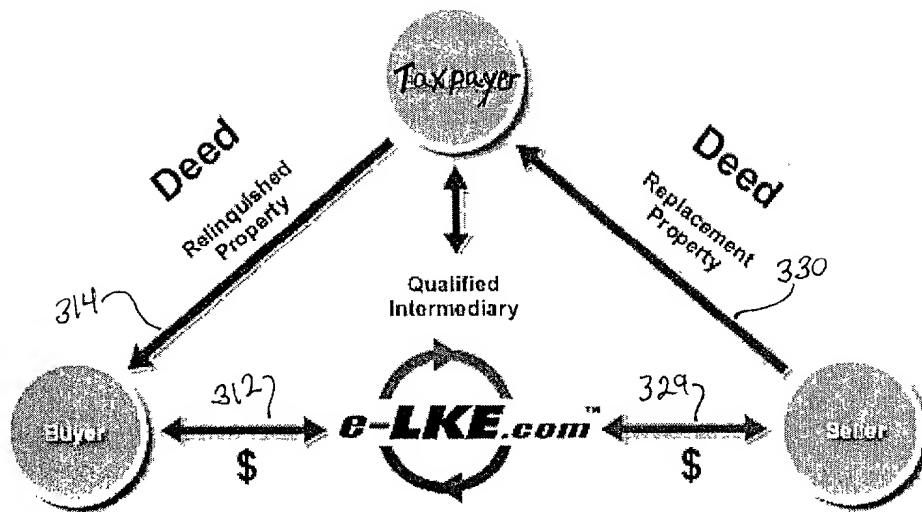


FIG. 7b

e-LKE System Object Relationships

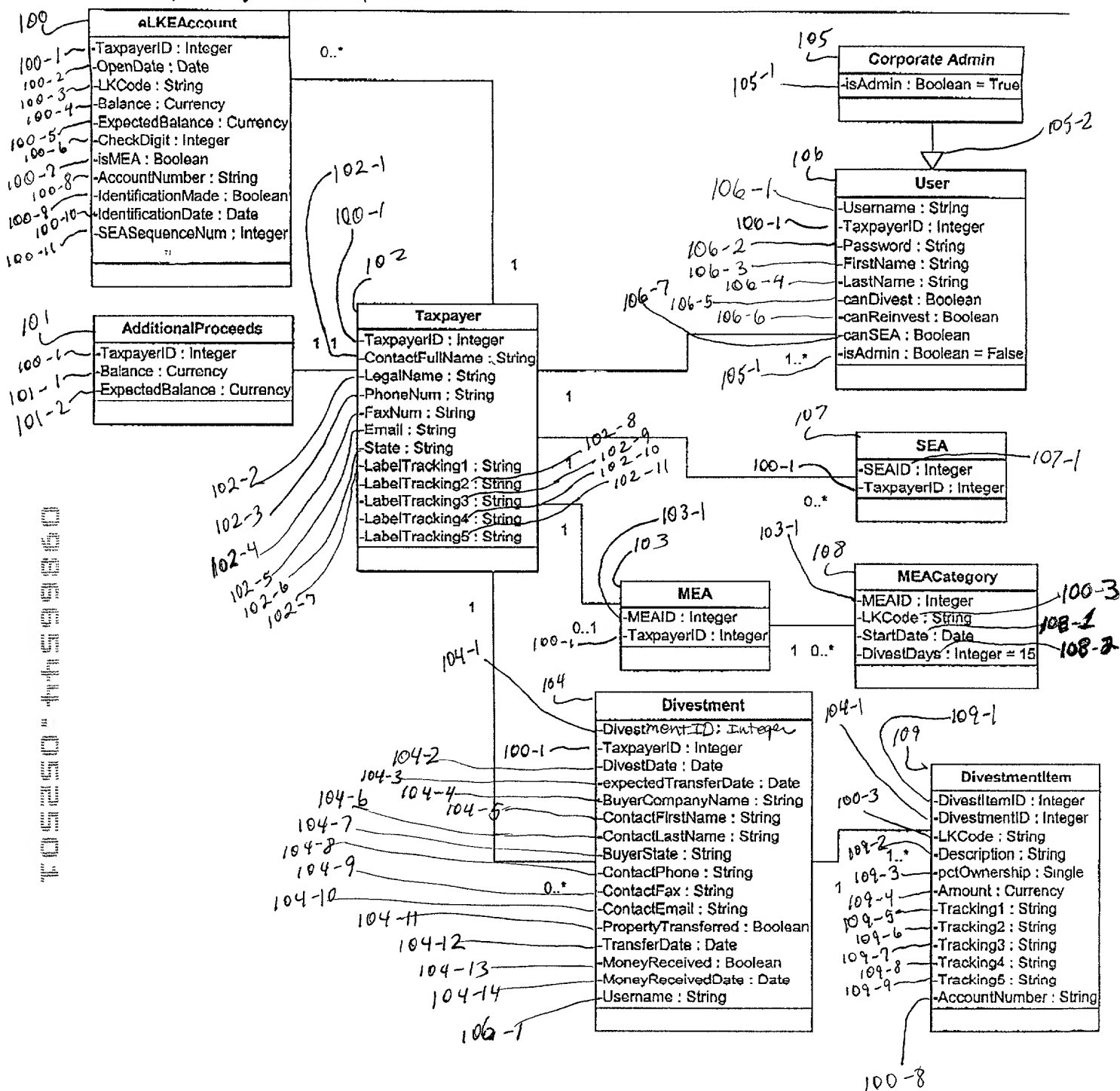


FIG. 8a

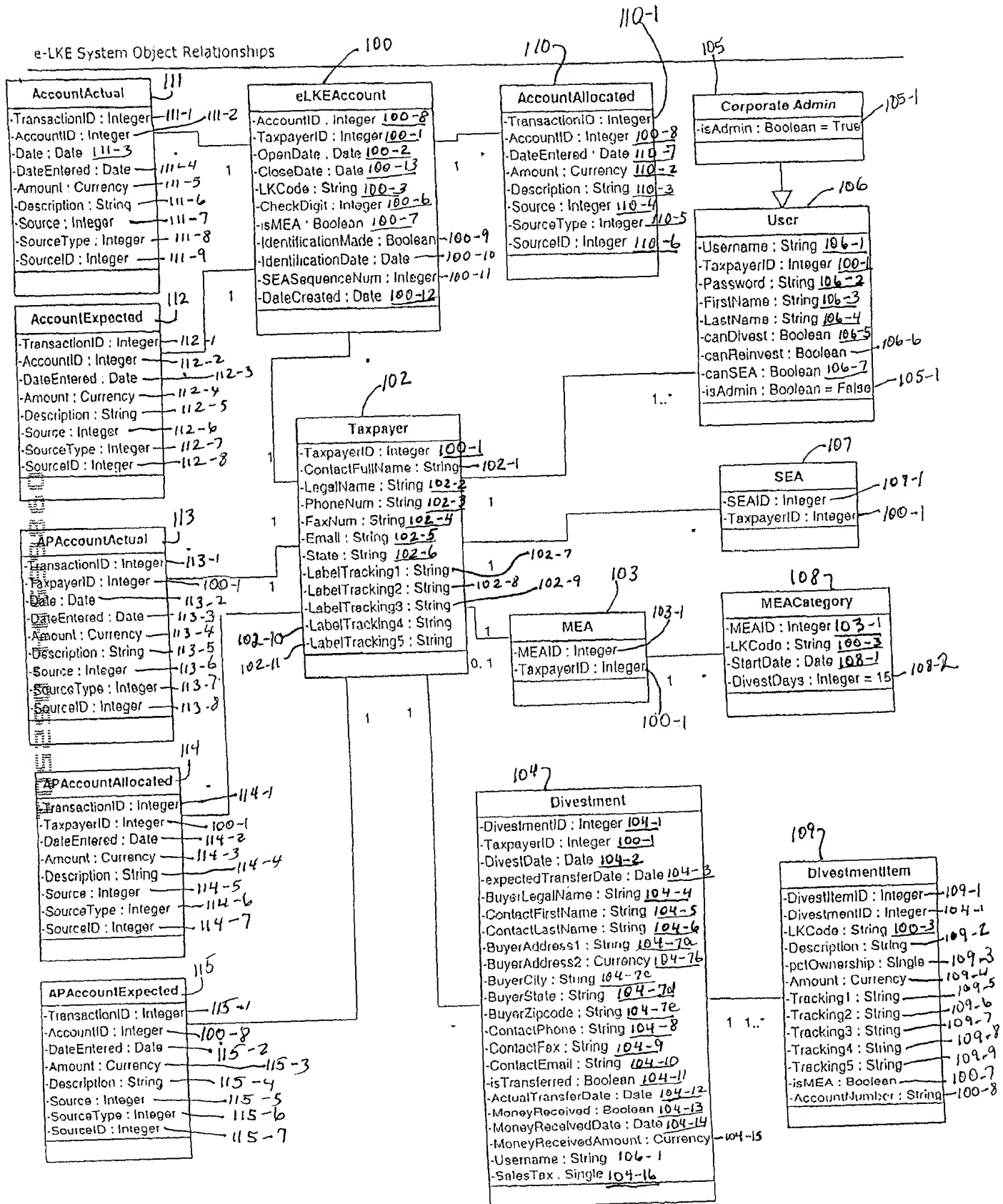


FIG. 8b-1

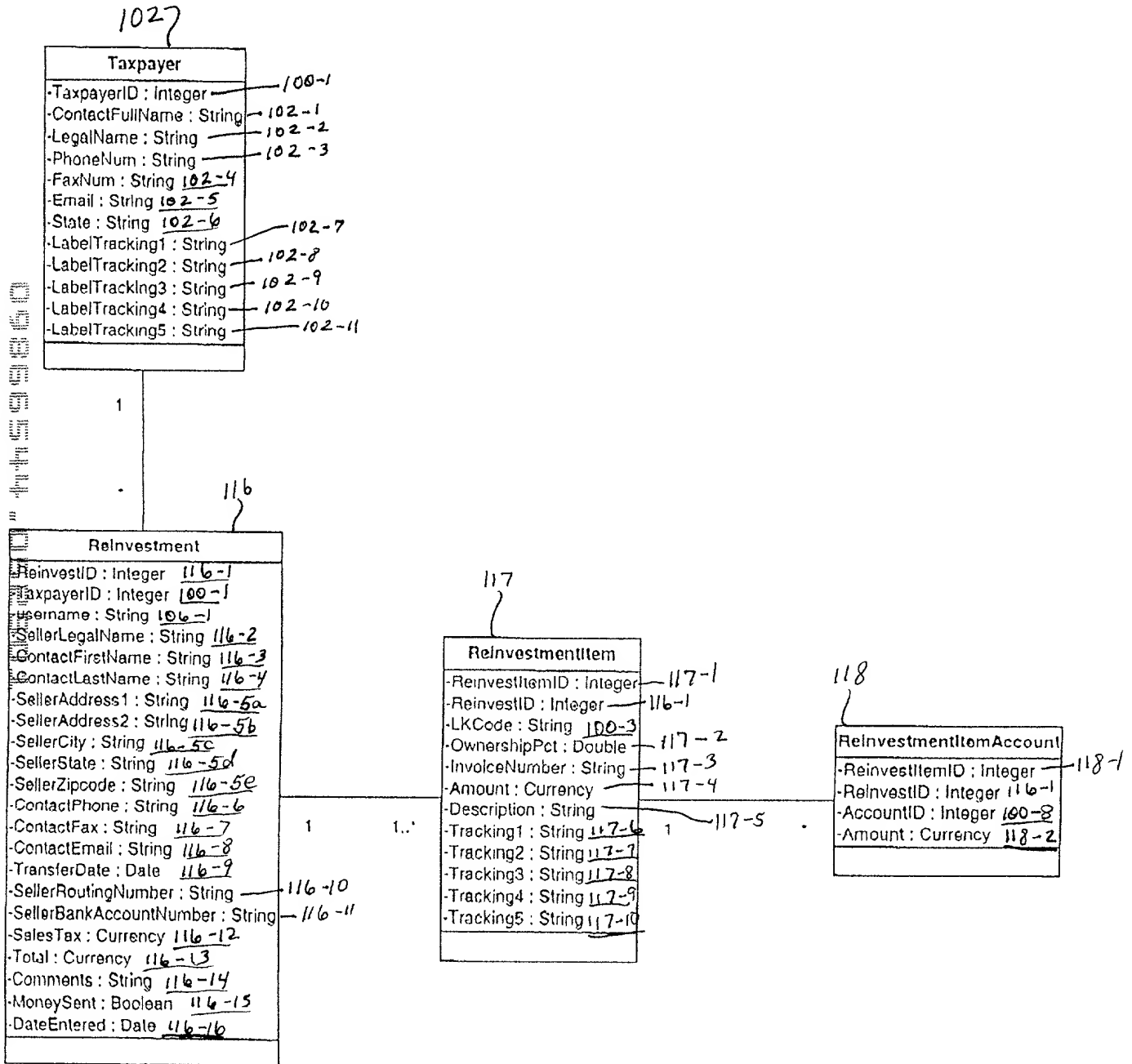
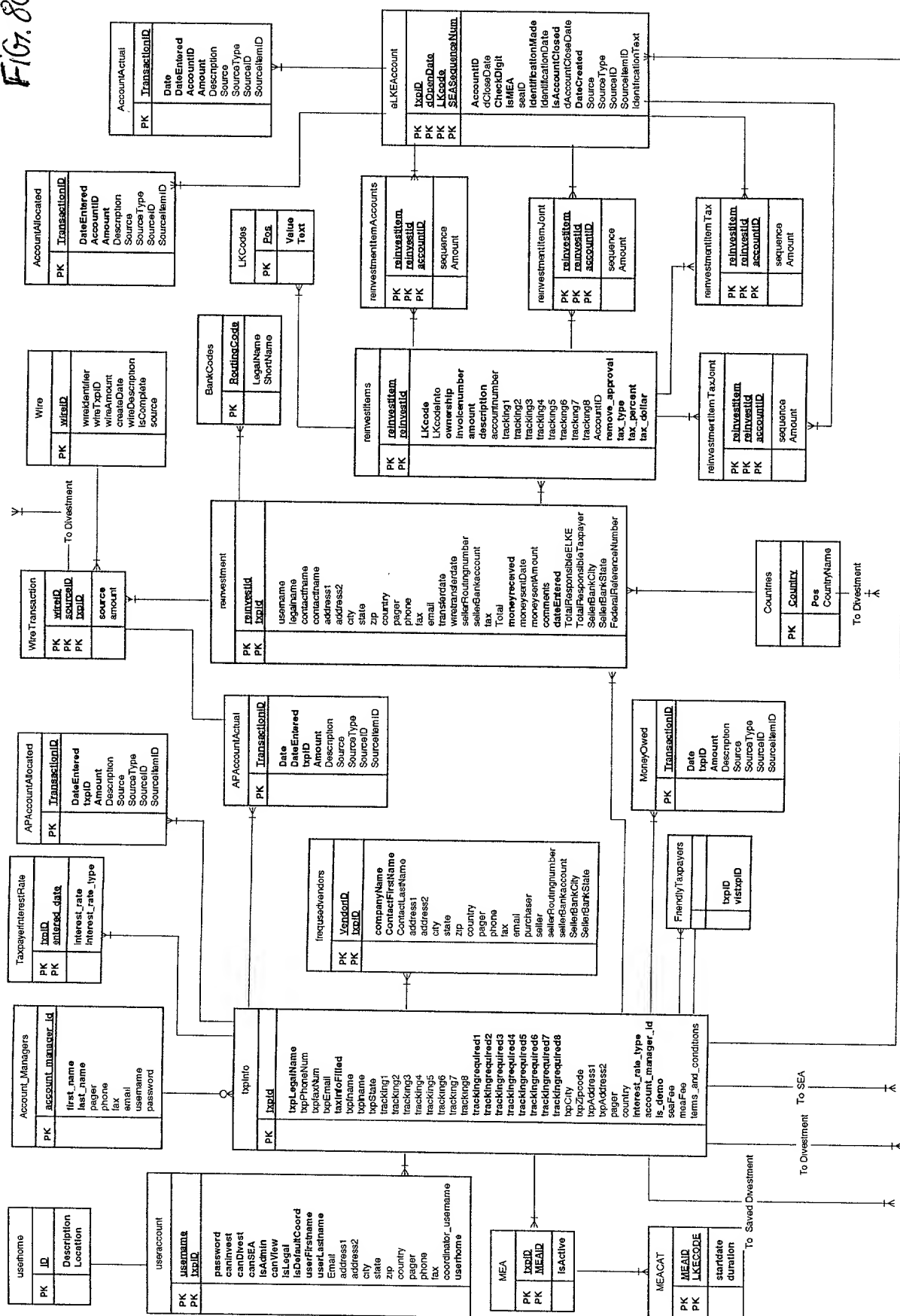
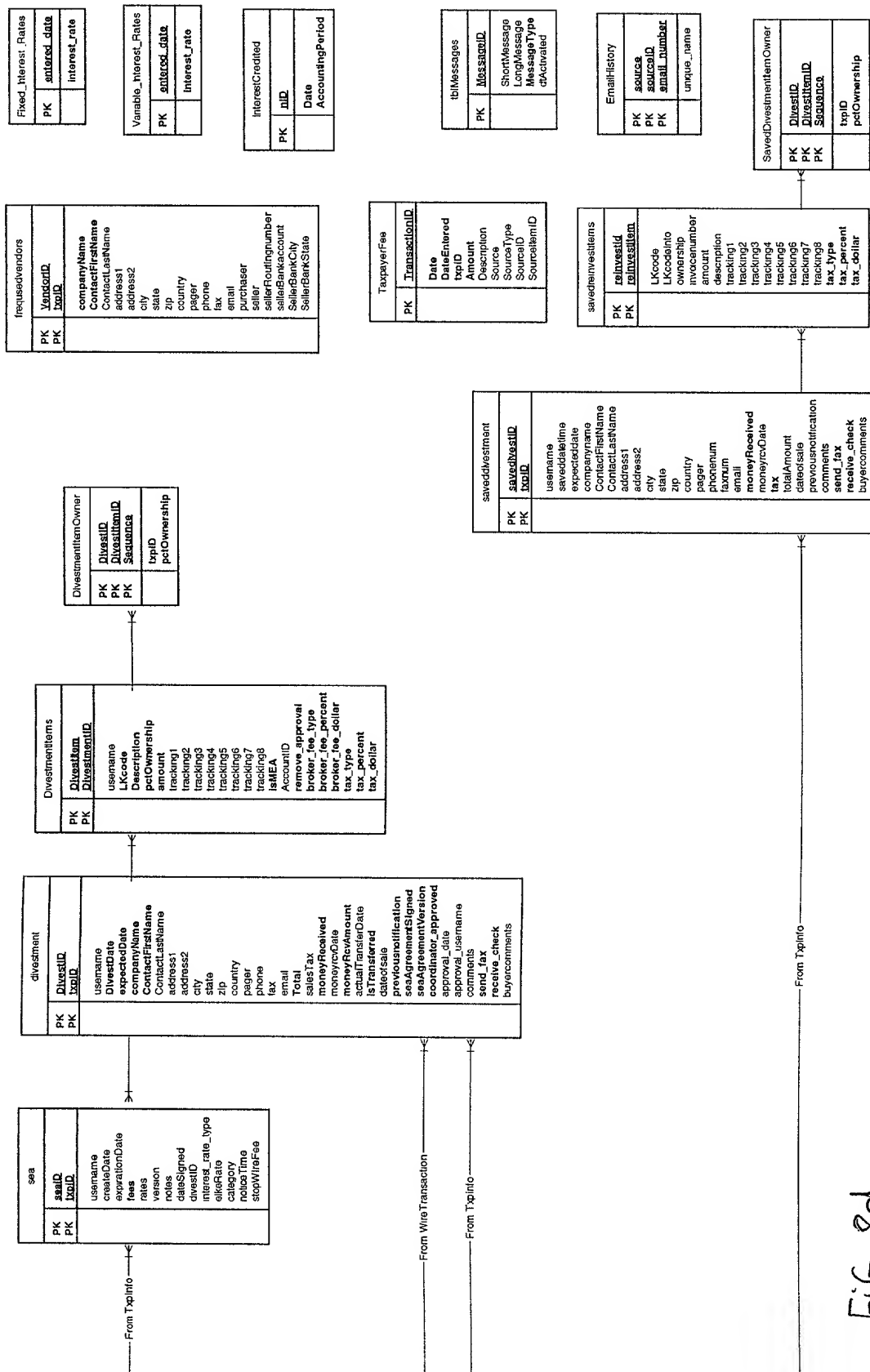


Fig. 8b-2





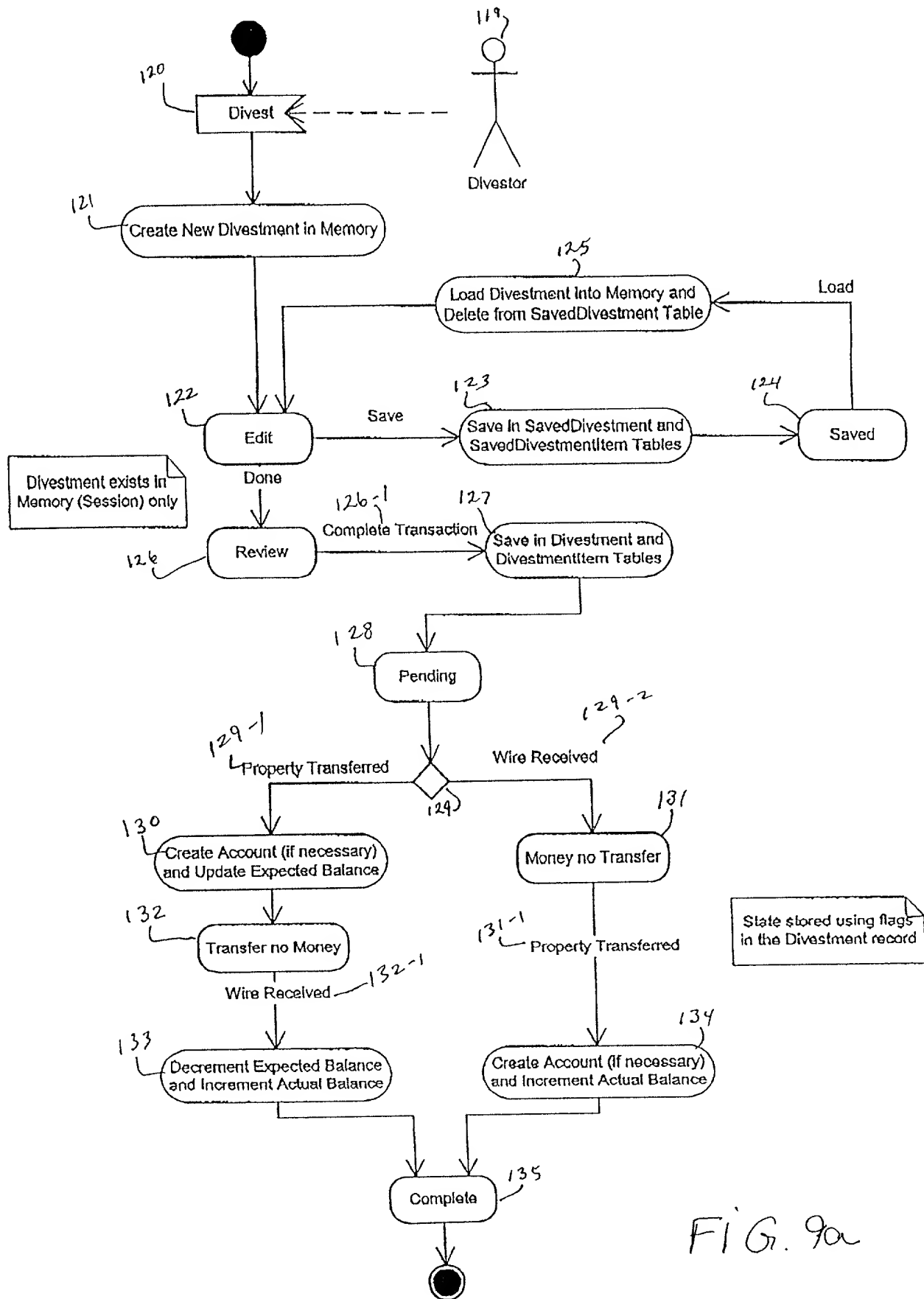
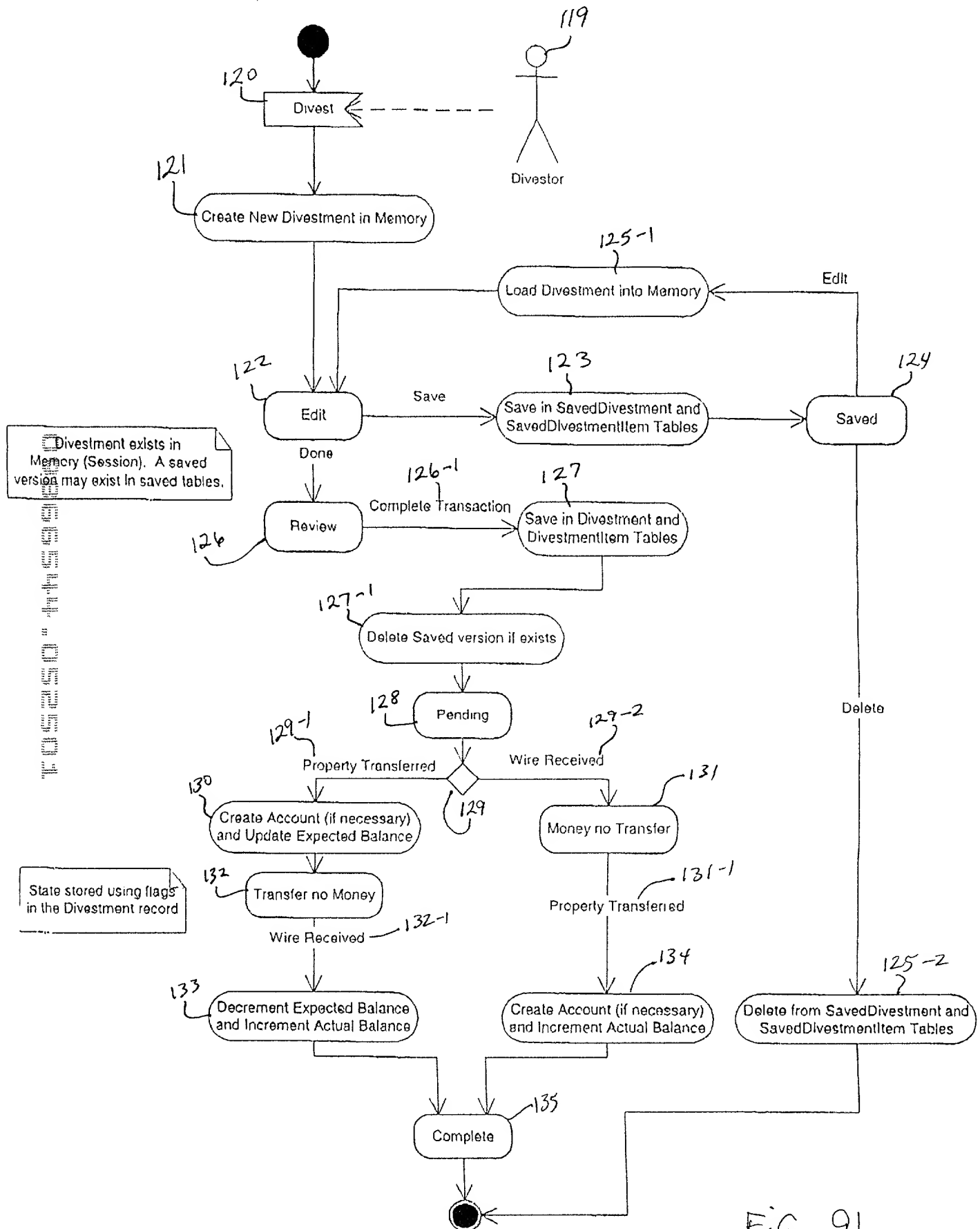


FIG. 9a



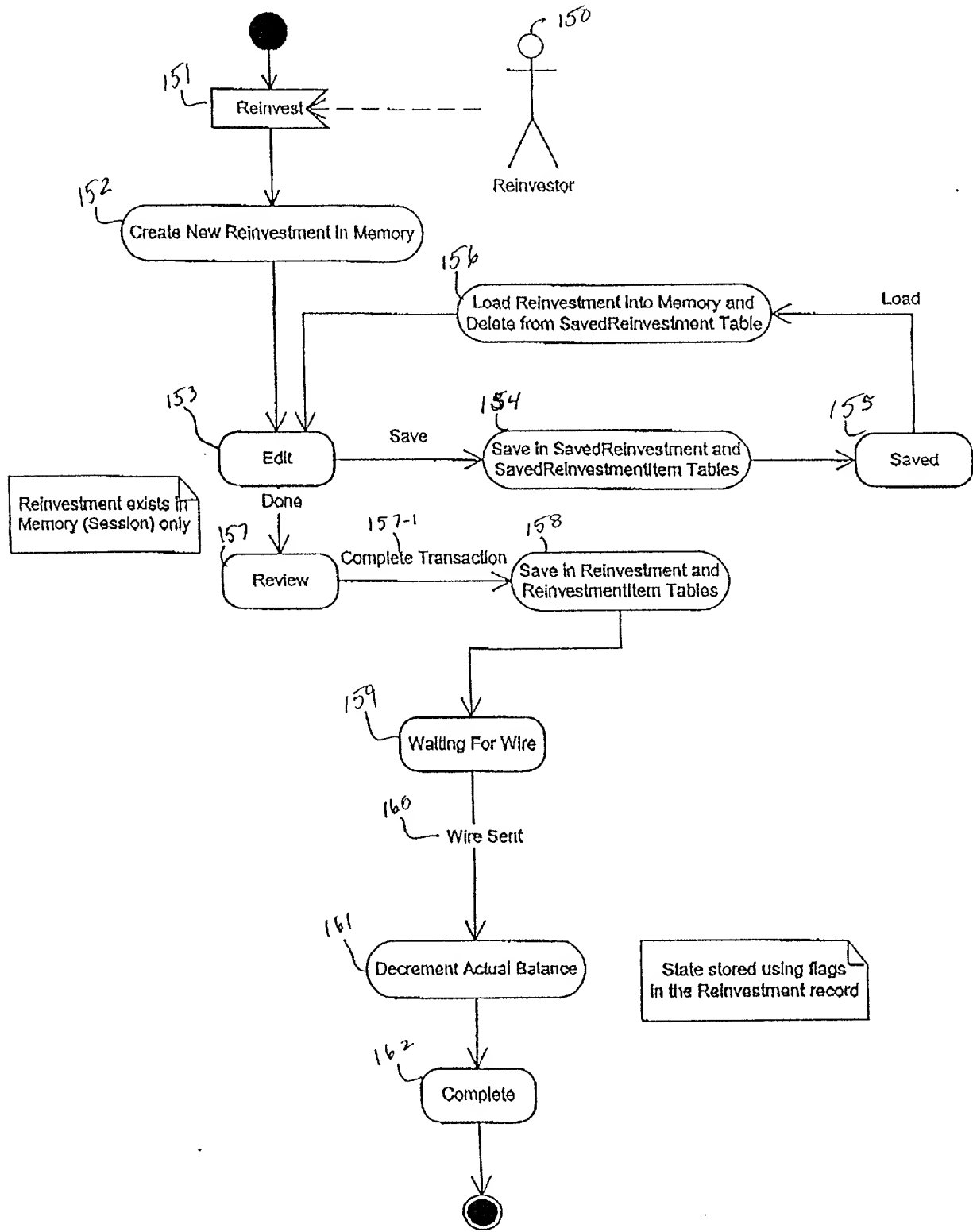


FIG. 10a

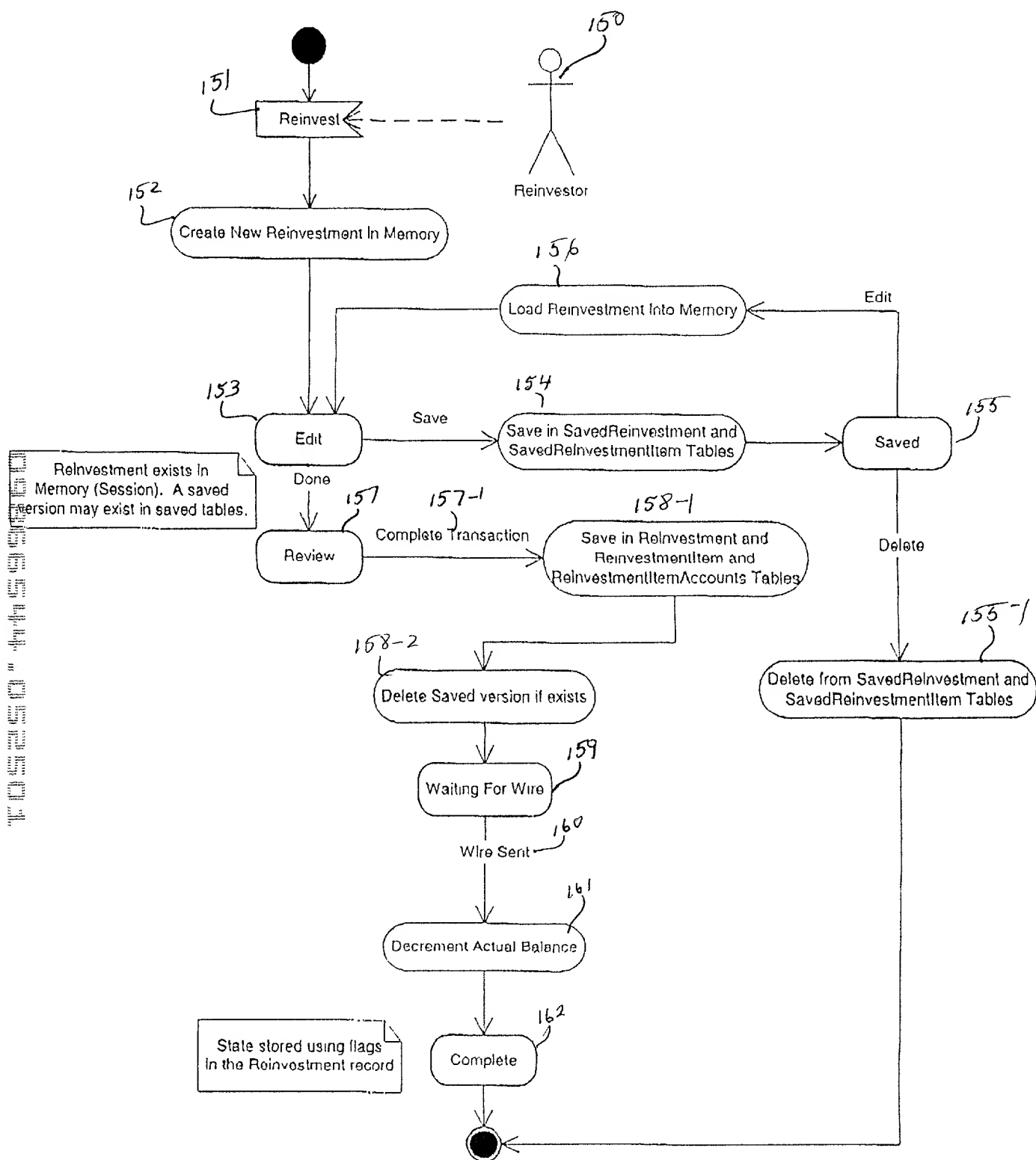


FIG. 10b

FIG. 11

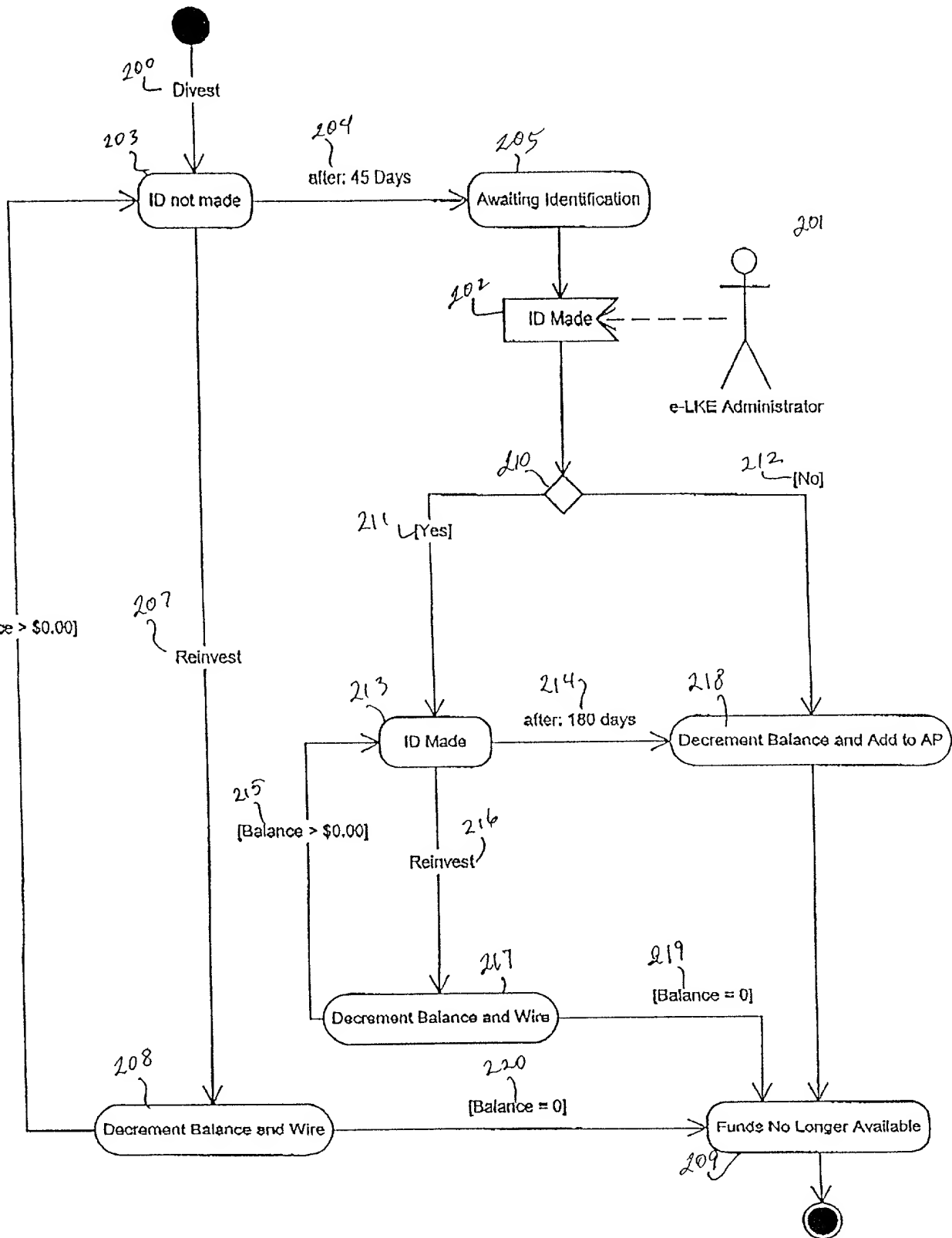


FIG. 11

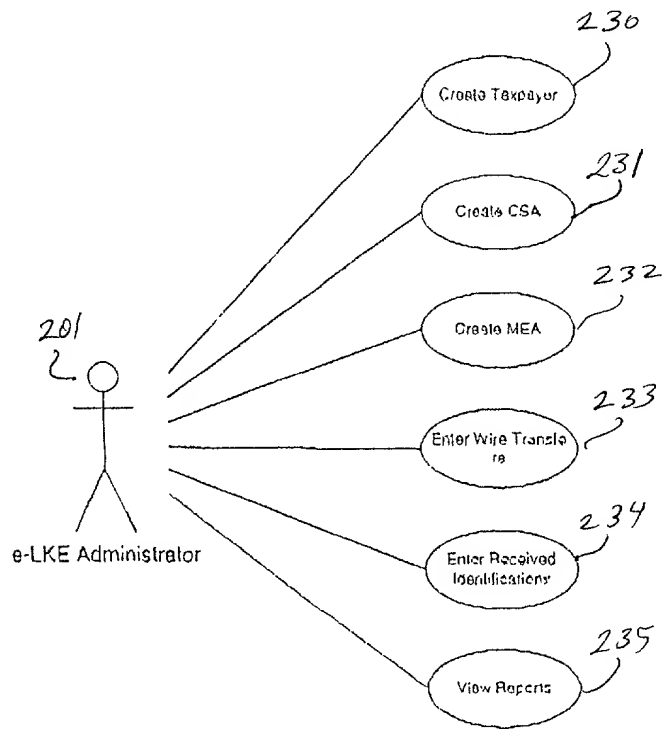


Fig. 12

e-LKE Site Map (with Prototype Specifics)

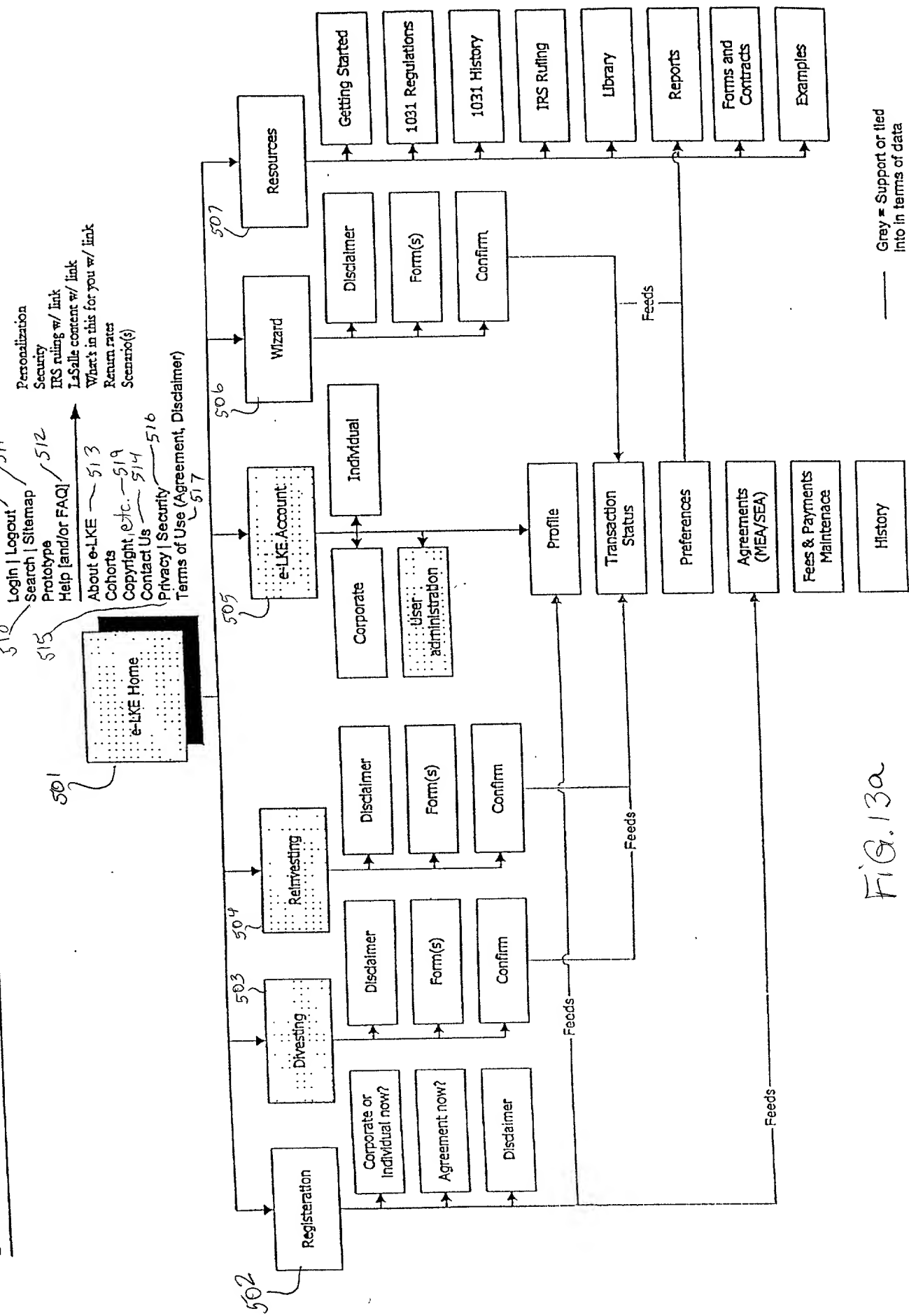


FIG. 130a

H: Login/Logout | Search | Site Map | Prototype | Help (&/or FAQ) 510 518 511 512

F: Security & Privacy | About | Contact | Terms of Use | Feedback & Comments | Cohorts | Copyrights, etc. 516 515 513 514 517 519

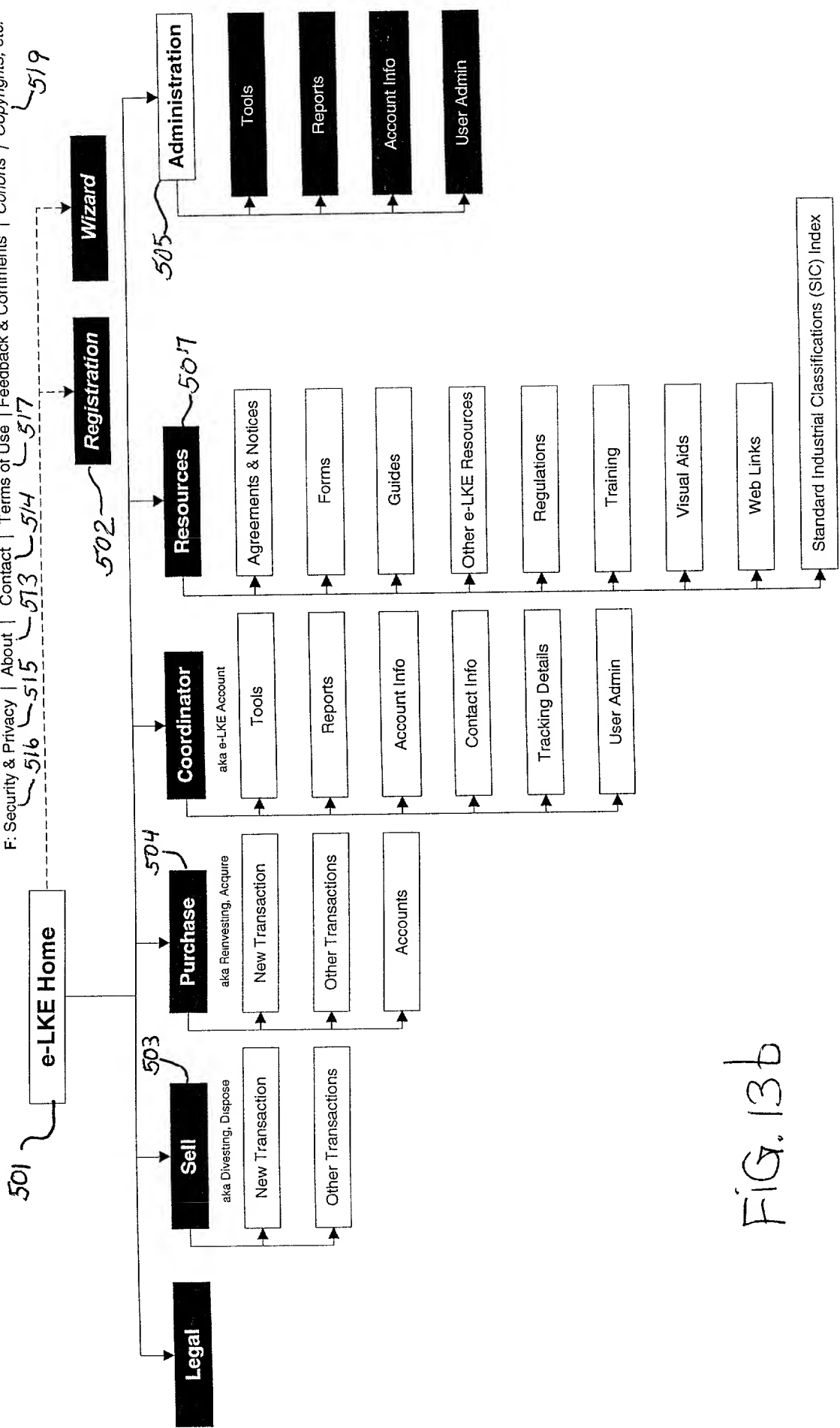


FIG. 13b

FIG. 14

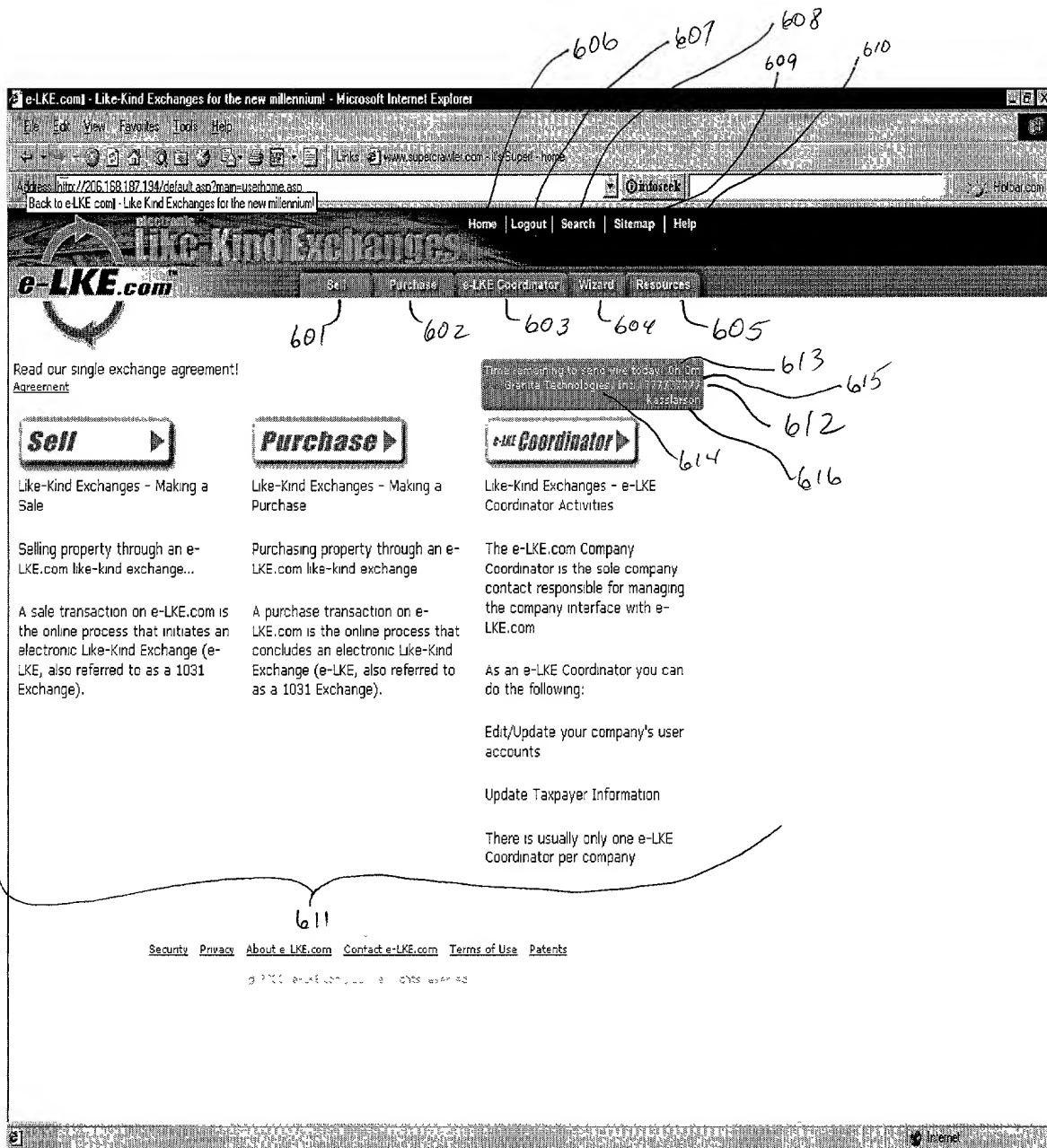


FIG 14

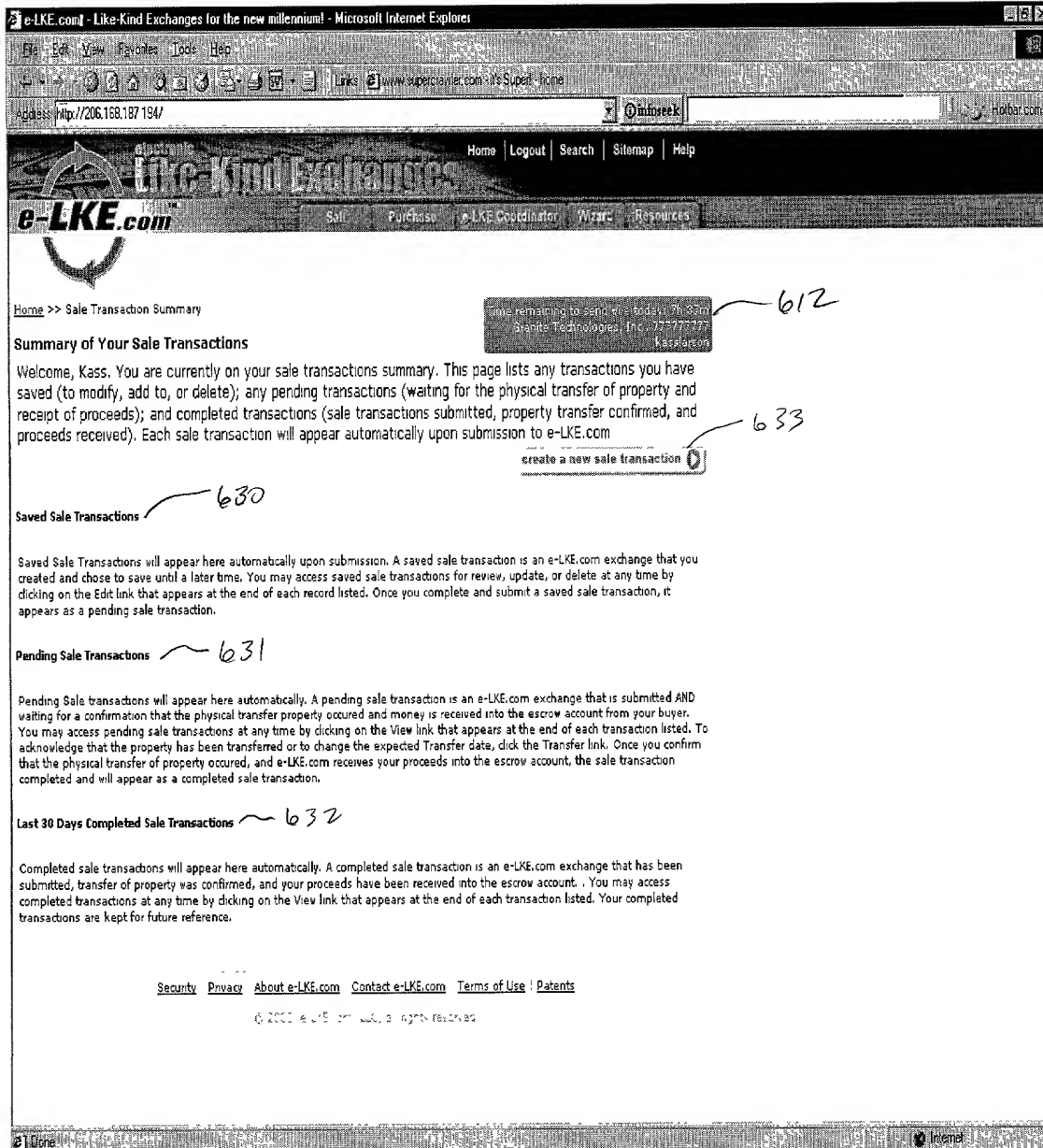


FIG. 16

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Address: http://205.168.187.194/

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e-LKE.com Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Sale Transaction Summary

Time remaining to send wire today: 5h 5m
Granta Technologies, Inc. 727777777
Kasslarson

Summary of Your Sale Transactions

Welcome, Kass. You are currently on your sale transactions summary. This page lists any transactions you have saved (to modify, add to, or delete); any pending transactions (waiting for the physical transfer of property and receipt of proceeds); and completed transactions (sale transactions submitted, property transfer confirmed, and proceeds received). Each sale transaction will appear automatically upon submission to e-LKE.com

[create a new sale transaction](#)

Saved Sale Transactions

Sort by: Purchaser update

User	Purchaser	Seller	Transfer Date	Total Sale	View	Edit	Del
Kasslarson	ACME Industrial	Robert Smith	9/21/2000	\$125,000.00	View	Edit	Del

Pending Sale Transactions

Pending Sale transactions will appear here automatically. A pending sale transaction is an e-LKE.com exchange that is submitted AND waiting for a confirmation that the physical transfer property occurred and money is received into the escrow account from your buyer. You may access pending sale transactions at any time by clicking on the View link that appears at the end of each transaction listed. To acknowledge that the property has been transferred or to change the expected Transfer date, click the Transfer link. Once you confirm that the physical transfer of property occurred, and e-LKE.com receives your proceeds into the escrow account, the sale transaction completed and will appear as a completed sale transaction.

Last 30 Days Completed Sale Transactions

Completed sale transactions will appear here automatically. A completed sale transaction is an e-LKE.com exchange that has been submitted, transfer of property was confirmed, and your proceeds have been received into the escrow account. You may access completed transactions at any time by clicking on the View link that appears at the end of each transaction listed. Your completed transactions are kept for future reference.

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Done Internet

FIG. 17

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Address: http://206.168.187.194/

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e-LKE.com Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Sale Transaction Summary

Time remaining to send wire today: 5h 45m
Granna Technologies, Inc. 777.777.7777
kasslaron

Summary of Your Sale Transactions

Welcome, Kass. You are currently on your sale transactions summary. This page lists any transactions you have saved (to modify, add to, or delete); any pending transactions (waiting for the physical transfer of property and receipt of proceeds); and completed transactions (sale transactions submitted, property transfer confirmed, and proceeds received). Each sale transaction will appear automatically upon submission to e-LKE.com

[create a new sale transaction](#)

Saved Sale Transactions

Saved Sale Transactions will appear here automatically upon submission. A saved sale transaction is an e-LKE.com exchange that you created and chose to save until a later time. You may access saved sale transactions for review, update, or delete at any time by clicking on the Edit link that appears at the end of each record listed. Once you complete and submit a saved sale transaction, it appears as a pending sale transaction.

Pending Sale Transactions

Sort by: Sale #

id	Sale #	Win/loss	Contact	Transfer Date	Transfer Amount	Time Sale	Wire Received	Actions
kasslaron	1001	ACME Industrial	Robert Smith	9/21/2003	\$125,000.00	no	no	Edit Confirm View Del

Last 30 Days Completed Sale Transactions

Completed sale transactions will appear here automatically. A completed sale transaction is an e-LKE.com exchange that has been submitted, transfer of property was confirmed, and your proceeds have been received into the escrow account. You may access completed transactions at any time by clicking on the View link that appears at the end of each transaction listed. Your completed transactions are kept for future reference.

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http://206.168.187.194/dvsmenkt/transferconfirm.asp?id=1001

FIG. 18

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Address http://206.168.187.194/

Home Logout Search Sitemap Help

e-LKE.com Sell Purchase e-LKE Calculator Wizard Resources

Home >> Sale Transaction Summary

Summary of Your Sale Transactions

Welcome, Kass. You are currently on your sale transactions summary. This page lists any transactions you have saved (to modify, add to, or delete); any pending transactions (waiting for the physical transfer of property and receipt of proceeds); and completed transactions (sale transactions submitted, property transfer confirmed, and proceeds received). Each sale transaction will appear automatically upon submission to e-LKE.com

Time remaining to send us today: 3h 23m
Glenz Technologies, Inc. 727777777
Kass Larson

create a new sale transaction

Saved Sale Transactions

Saved Sale Transactions will appear here automatically upon submission. A saved sale transaction is an e-LKE.com exchange that you created and chose to save until a later time. You may access saved sale transactions for review, update, or delete at any time by clicking on the Edit link that appears at the end of each record listed. Once you complete and submit a saved sale transaction, it appears as a pending sale transaction.

Pending Sale Transactions

Pending Sale transactions will appear here automatically. A pending sale transaction is an e-LKE.com exchange that is submitted AND waiting for a confirmation that the physical transfer property occurred and money is received into the escrow account from your buyer. You may access pending sale transactions at any time by clicking on the View link that appears at the end of each transaction listed. To acknowledge that the property has been transferred or to change the expected Transfer date, click the Transfer link. Once you confirm that the physical transfer of property occurred, and e-LKE.com receives your proceeds into the escrow account, the sale transaction completed and will appear as a completed sale transaction.

Last 30 Days Completed Sale Transactions

Sort by Sale # update view all

User	Sale #	Company	Contact	Transfer Date	Total Sale	File Received	View
kasslarson	1001	ACME Industrial	Robert Smith	9/18/2000	\$125,000.00	yes	View

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6000 e-LKE.com 2000 e-LKE.com

FIG. 19

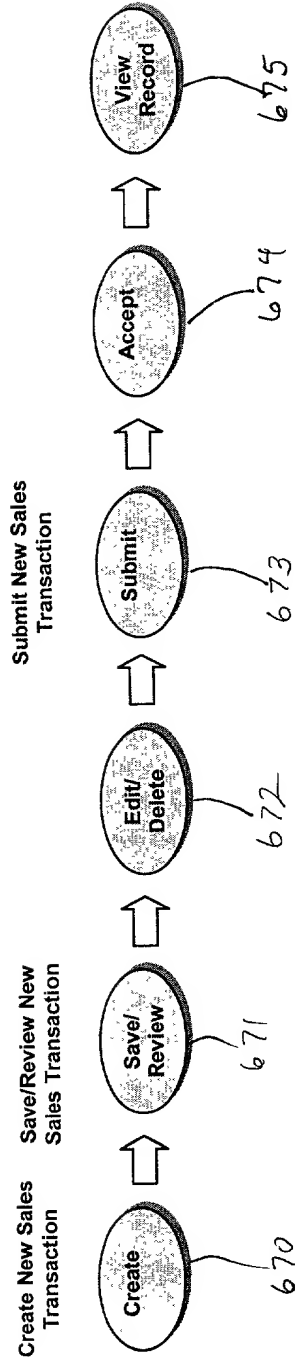


FIG. 20

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e-LKE.com Sell Purchase e-LKE Coordinator Wizard Resources

Home >> [Sale Transaction Summary](#) >> Create a New Sale Transaction

Time remaining on trial and wire today: 11:20 AM
Grants Technologies, Inc. 777-777-7777

Indicates required.

Select a purchaser with whom you've transacted before: Select Purchaser

If the purchaser is not listed, enter their information below.

* Company Name:

* Contact Name: First: Last:

* Address 1:

Address 2:

* City: * State: * Zip Code:

* Phone Number: () -

* Fax Number: () -

* Contact Email Address:

Sale Transaction Details

* Provide the expected property transfer date (mmm, dd, yy): Sep 26, 2000

Notification of Assignment of Rights has previously been made to purchaser.

* Provide the date of the sale agreement with the purchaser (mmm, dd, yy): Sep 26, 2000

Sale Items

Coordinator To Assign: * \$0.00 * 100.00000%

Description of item(s): *

State: City:

Prod NO.: Tracking 4:

Tracking 5: Tracking 6:

Tracking 7: Tracking 8:

Sub Total: \$0.00

* Sales tax amount: \$0.00

Total sale amount: \$0.00

To update the total, click this button to calculate

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FIG. 21

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Address: http://206.188.187.194/html/divesting_frames.asp

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e-LKE.com Sell Purchase e-LKE Coordination Wizard Resources

Home >> Sale Transaction Summary >> Create a New Sale Transaction

Create a New Sale Transaction

Date of Sale Agreement cannot be greater than the Property Transfer Date

If the purchaser is not listed, enter their information below. * Indicates required.

Purchaser Information

Select a purchaser with whom you've transacted before:

* Company Name:

* Contact Name: First: Last:

* Address 1:

Address 2:

* City: * State: * Zip Code:

* Phone Number: () -

* Fax Number: () -

* Contact Email Address:

Sale Transaction Details

* Provide the expected property transfer date (mmm, dd, yy): ,

☐ Notification of Assignment of Rights has previously been made to purchaser

* Provide the date of the sale agreement with the purchaser (mmm, dd, yy): ,

Specify and Quantify

DC 00 242 Heavy general purpose trucks +\$95,000.00 +100.00% remove

Description of item(s):

State: City: Prod. NO.: Tracking 4: Tracking 5:

Sub Total: \$95,000.00

* Sales tax amount: \$4085.00

Total sale amount: \$99,085.00

To update the total, click this button to

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FIG. 22

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Address: http://208.156.187.194/

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e-LKE.com Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Sale Transaction Summary >> Confirmation of New Sale Transaction

Confirmation of New Sale Transaction

Sale Transaction

ACME Industrial
 Robert Johnson
 1234 Memorial Dr.
 Suite 2
 Houston, TX 77092, United States
 (P) 713-812-8888
 (F) 713-812-8899
 bobjohnson@acme.com

New Sale Transaction Details

The date submitted as the property transfer is: 9/21/2000
 Notification of Assignment of Rights has previously been made to purchaser.

Sale Date

The date of sale agreement with purchaser:

Depreciation/STC Data

Asset	Cost	STC	Depreciation
DC: 00.40: Industrial steam and electric generation and/or distribution systems	\$125,000.00	100.00%	
GE 4500A Diesel Generator			

Sub Total Amount: \$125,000.00
 Sales Tax Amount: \$0.00
 Total Sale Amount: \$125,000.00

submit transaction (P) revise transaction (P) save for later (P) cancel (X)

FIG. 23

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File Edit View Favorites Tools Help

Address: http://206.168.187.154/default.asp?main=userhome.asp

Home Logout Search Sitemap Help

e-LKE.com

Home >> Sale Transaction Summary >> Online Single Exchange Agreement

If your company is not already subject to an online Master Exchange Agreement...

An online Single Exchange Agreement will be entered into between your company and e-LKE.com, LLC covering this new sale transaction.

Online Single Exchange Agreement with Qualified Intermediary Version # - Revised 07-21-00

THIS ONLINE SINGLE EXCHANGE AGREEMENT (this "Agreement") is by and between Granite Technologies, Inc. ("Taxpayer"), with an address of 1772 Platte St., Denver, CO 80202 and a United States Taxpayer Identification Number of 777777777, and e-LKE.com, LLC ("Intermediary"), 1772 Platte Street, Denver, CO 80202.

Recitals

A Taxpayer has entered or will enter into agreements ("Sale Agreements") with various parties ("Purchasers") in which Taxpayer agrees to sell and Purchasers agree to purchase Taxpayer's interests ("Relinquished Taxpayer Interests") in certain real or personal property ("Relinquished Property"). Taxpayer also has entered or will enter into agreements ("Purchase Agreements") with various parties ("Sellers") in which Taxpayer agrees to purchase and Sellers agree to sell interests ("Replacement Taxpayer Interests") in like-kind property ("Replacement Property").

Taxpayer desires to appoint Intermediary, acting as a "qualified intermediary" pursuant to the regulations under section 1031 of the Internal Revenue Code of 1986, as amended (the "Code"), to acquire Relinquished Taxpayer Interests and to facilitate the exchange of Relinquished Taxpayer Interests for Replacement Property. Taxpayer hereby grants Intermediary the authority to execute this Agreement on Taxpayer's behalf and to bind Taxpayer to the terms of this Agreement. This Agreement and transactions entered into hereunder shall be enforceable and binding upon Intermediary and Taxpayer upon the date that all of the foregoing conditions have been satisfied in exactly the manner prescribed below (the "Effective Date"): Taxpayer shall have offered to accept this Agreement by the affirmative action of its representative ("Taxpayer's Authorized Representative") typing the words "Taxpayer offers to enter into this Agreement" and clicking on the box below marked "SEND" (referred to as "Taxpayer's Offer"), and Intermediary returning to Taxpayer's Authorized Representative within twenty-four (24) hours of receipt of Taxpayer's Offer an electronic message, an exact copy of this Agreement, including Taxpayer's Offer, together with the following message inserted below Taxpayer's Offer: "Intermediary hereby accepts Taxpayer's offer to enter into the Agreement as a valid and legally binding agreement on Taxpayer and Intermediary". Intermediary and Taxpayer hereby waive any rights at law or otherwise to assert as a defense to the enforceability of this Agreement, the statute of frauds or any other law, regulation, rule or legal theory that otherwise requires that a contract be in fixed and tangible written form and signed by the parties thereto or be accepted in electronic form in any other manner, in order to be enforceable. Notwithstanding the foregoing, Intermediary and Taxpayer acknowledge and agree that this Agreement may be evidenced by a paper copy signed by a duly authorized representative of each of the parties.

If you agree to the terms of this agreement, you must type "yes" to submit:

decline accept

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FIG. 24

096644-0360

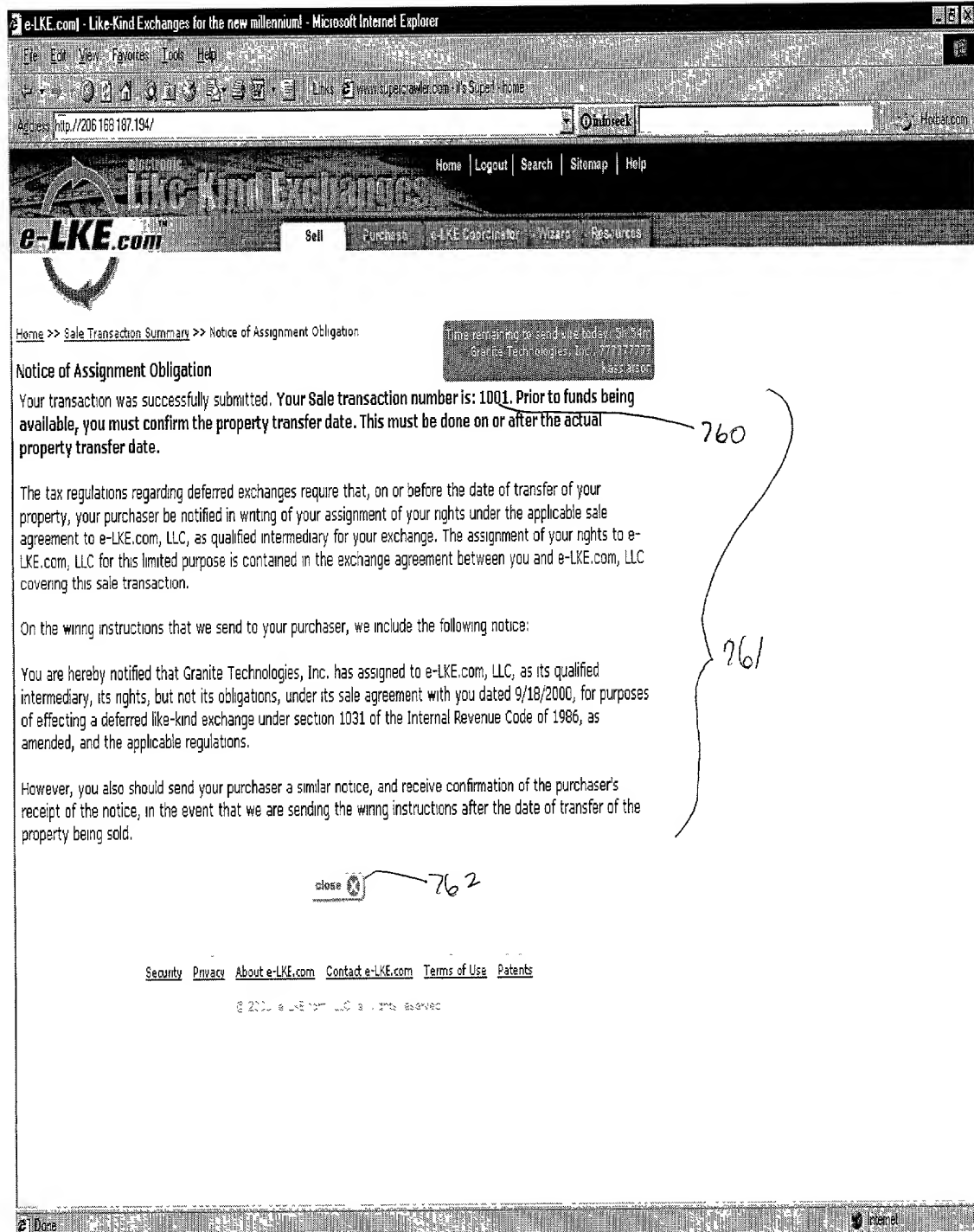


FIG. 25

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Address: http://206.168.187.194/html/divesting_frames.asp

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e-LKE.com Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Sale Transaction Summary >> Sale Transaction - Confirm Property Transfer Date

Sale Transaction - Confirm Property Transfer Date

Sale Transaction 1003

Brandow Hydrology — 641 642
 Mark Brandow — 730
 450 Rapids Parkway — 732
 Golden, CO 80401 — 733
 United States — 734
 (P) (303) 215-3535 — 735
 (F) (303) 215-3636 — 735
 mb@brhyd.com — 735

Property Transfer
 The date that you originally submitted as the property transfer date is: 9/25/2000 — 643

Sale Date
 The date of sale agreement with purchaser: 9/18/2000 — 737

Has the property transfer occurred?
☒ Yes, the property was transferred on: Sep 25, 2000 — 772
☐ No, the expected transfer date is: — 771

Depreciation / SIC Code	Book Amount	% Ownership
DC: 00.242: Heavy general purpose trucks	\$95,000.00	100%
GM 26 Yard Hauler		

State: Colorado City: Denver Prod. NO.: 050 Tracking 4: Tracking 5:

Sales Tax Amount: \$4,085.00
 Total Sale Amount: \$99,085.00

cancel update transaction

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FIG. 26

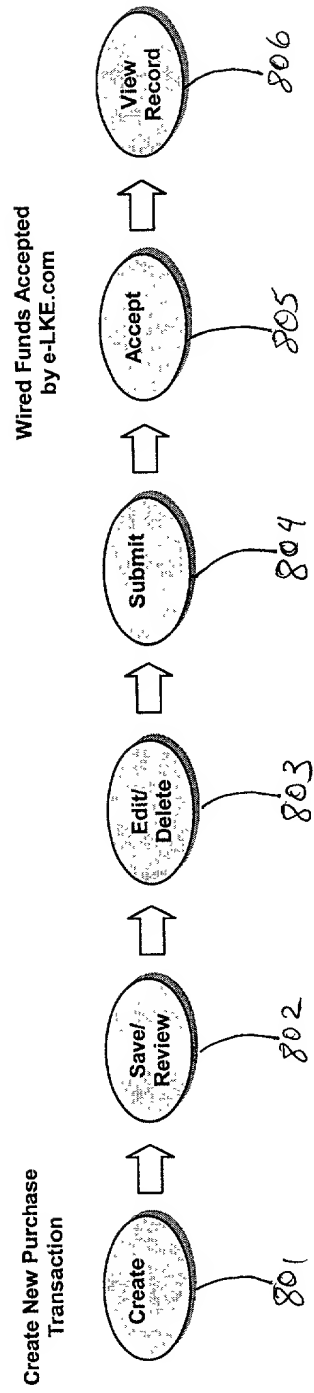


FIG. 27

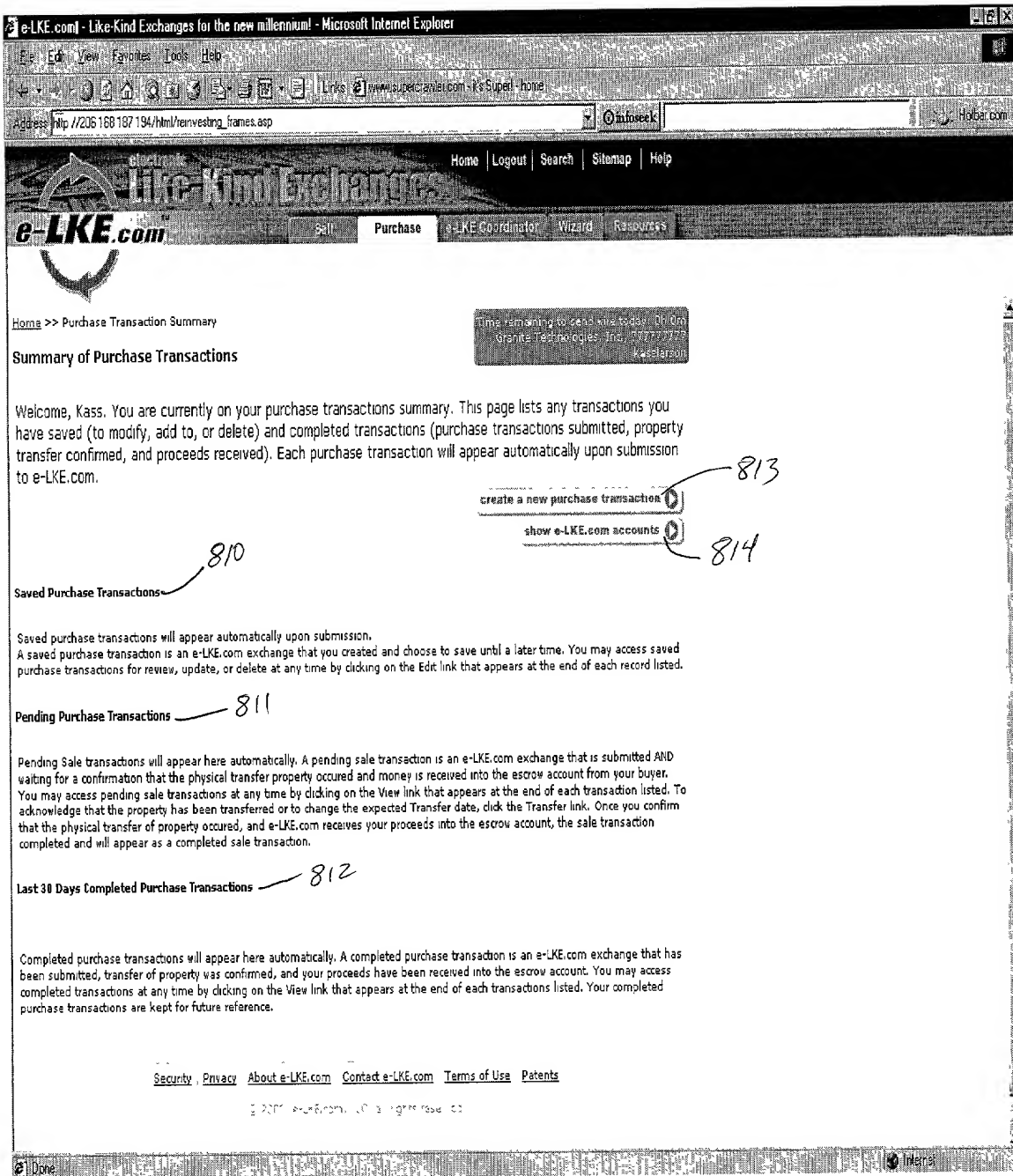



FIG. 28


Like Kind Exchanges

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e-LKE.com

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[Purchase](#)
[e-LKE Coordinator](#)
[Wizard](#)
[Resources](#)

Home >> Purchase Transaction Summary

Time remaining to send wire today: 5h 49m
 Granite Technologies, Inc. 777777777
 kasslarson

Summary of Purchase Transactions

Welcome, Kass. You are currently on your purchase transactions summary. This page lists any transactions you have saved (to modify, add to, or delete) and completed transactions (purchase transactions submitted, property transfer confirmed, and proceeds received). Each purchase transaction will appear automatically upon submission to e-LKE.com.

[create a new purchase transaction](#)
[show e-LKE.com accounts](#)

Saved Purchase Transactions

Sort by [dropdown] [update](#)

User	Purchase #	Seller	Contact	Transfer Date	Total Purchase	Wire Sent	View
kasslarson	810	Anderson Equipment	Hans Sorenson	9/2 /2000	\$111,780.00	no	View

Pending Purchase Transactions

Sort by [dropdown] [update](#)

User	Purchase #	Seller	Contact	Transfer Date	Total Purchase	Wire Sent	View
kasslarson	811	Anderson Equipment	Hans Sorenson	9/2 /2000	\$111,780.00	no	View

Last 30 Days Completed Purchase Transactions

Sort by [dropdown] [update](#) [view all](#)

User	Purchase #	Seller	Contact	Transfer Date	Total Purchase	Wire Sent	View
kasslarson	812	Anderson Equipment	Hans Sorenson	9/27/2000	\$112,780.00	no	View
kasslarson	813	Anderson Equipment	Hans Sorenson	9/18/2000	\$113,228.00	yes	View

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FIG. 29

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File Edit View Favorites Tools Help

Address http://206.168.187.194/likekind/investing_frames.asp

Home Logout Search Sitemap Help

e-LKE.com Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Purchase Transaction Summary

Time remaining to send wire today! 0h:0m
granite technologies, inc. 377777777
Kassleron

Summary of Purchase Transactions

Welcome, Kass. You are currently on your purchase transactions summary. This page lists any transactions you have saved (to modify, add to, or delete) and completed transactions (purchase transactions submitted, property transfer confirmed, and proceeds received). Each purchase transaction will appear automatically upon submission to e-LKE.com.

create a new purchase transaction 813
hide e-LKE.com accounts 849

Account Balances for Purchase Transactions

Account	Additional Proceeds	Account	Additional Proceeds	Account	Additional Proceeds	Account	Additional Proceeds
09132000-S1-D00.40	9/18/2000	\$124,000.00	\$124,000.00	09162000-S2-D00.40	9/18/2000	\$124,000.00	\$124,000.00
Total amount available: \$248,000.00				\$248,000.00			

Saved Purchase Transactions

Saved purchase transactions will appear automatically upon submission. A saved purchase transaction is an e-LKE.com exchange that you created and choose to save until a later time. You may access saved purchase transactions for review, update, or delete at any time by clicking on the Edit link that appears at the end of each record listed.

Pending Purchase Transactions

Pending Sale transactions will appear here automatically. A pending sale transaction is an e-LKE.com exchange that is submitted AND waiting for a confirmation that the physical transfer property occurred and money is received into the escrow account from your buyer. You may access pending sale transactions at any time by clicking on the View link that appears at the end of each transaction listed. To acknowledge that the property has been transferred or to change the expected Transfer date, click the Transfer link. Once you confirm that the physical transfer of property occurred, and e-LKE.com receives your proceeds into the escrow account, the sale transaction completed and will appear as a completed sale transaction.

Last 30 Days Completed Purchase Transactions

Completed purchase transactions will appear here automatically. A completed purchase transaction is an e-LKE.com exchange that has been submitted, transfer of property was confirmed, and your proceeds have been received into the escrow account. You may access completed transactions at any time by clicking on the View link that appears at the end of each transactions listed. Your completed purchase transactions are kept for future reference.

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FIG. 30

Address: http://206.166.187.194/html/investing_frames.asp

Links: www.superviewer.com - It's Super Home

Home | Logout | Search | Sitemap | Help

e-LKE.com

Home >> Purchase Transaction Summary

Summary of Purchase Transactions

Welcome, Kass. You are currently on your purchase transactions summary. This page lists any transactions you have saved (to modify, add to, or delete) and completed transactions (purchase transactions submitted, property transfer confirmed, and proceeds received). Each purchase transaction will appear automatically upon submission to e-LKE.com.

Time remaining to send wire today: 0h 0m
Granite Technologies, Inc. 277.777.7777
Karlslarson

create a new purchase transaction
hide e-LKE.com accounts

Account Balances for Purchase Transactions

Representative, SIC Code	Account	Initial Bal.	Current Balance	Amount Added	Other Transactions
Additional Proceeds				\$11,000.00	\$11,000.00
Real Estate	08162000-M-L1	8/31/2000	\$150,000.00	\$150,000.00	
Real Estate	09012000-M-L1	9/15/2000	\$0.00	\$0.00	
SIC: 3523: Farm Machinery and Equipment	09012000-M-s3523	9/15/2000	\$75,000.00	\$75,000.00	
Real Estate	09152000-M-L1	9/30/2000	\$0.00	\$0.00	
SIC: 3523: Farm Machinery and Equipment	09162000-M-s3523	9/30/2000	\$0.00	\$0.00	
DC: 00.40: Industrial steam and electric generation and/or distribution systems	09182000-S1-D00.40	9/18/2000	\$10,772.00	\$10,772.00	
DC: 00.40: Industrial steam and electric generation and/or distribution systems	09182000-S2-D00.40	9/18/2000	\$124,000.00	\$124,000.00	
Total amount available:			\$370,772.00	\$370,772.00	

Saved Purchase Transactions

Saved purchase transactions will appear automatically upon submission. A saved purchase transaction is an e-LKE.com exchange that you created and choose to save until a later time. You may access saved purchase transactions for review, update, or delete at any time by clicking on the Edit link that appears at the end of each record listed.

Pending Purchase Transactions

Pending Sale transactions will appear here automatically. A pending sale transaction is an e-LKE.com exchange that is submitted AND waiting for a confirmation that the physical transfer property occurred and money is received into the escrow account from your buyer. You may access pending sale transactions at any time by clicking on the View link that appears at the end of each transaction listed. To acknowledge that the property has been transferred or to change the expected Transfer date, click the Transfer link. Once you confirm that the physical transfer of property occurred, and e-LKE.com receives your proceeds into the escrow account, the sale transaction completed and will appear as a completed sale transaction.

Last 30 Days Completed Purchase Transactions

Sort by: Purchase # | update | view all

User	Purchase #	Seller	Contact	Transfer Date	Total Purchase Transaction Wire Sent	View
Karlslarson	1013	Anderson Equipment	Hans Sorenson	9/18/2000	\$113,228.00	yes

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FIG. 31

Electronic Like Kind Exchanges
e-LKE.com

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Cell Purchase e-LKE Coordinator Wizard Resources

Home >> Purchase Transaction Summary >> Create a New Purchase Transaction

Time remaining to send wire today: 01:32m
Granite Technology, Inc. 7777777777
Kassalagov

* Indicates required.

Seller Information

Select a seller with whom you've transacted before:

If the seller is not listed, enter their information below.

* Company Name:

* Contact Name: First: Last:

* Address 1:

* Address 2:

* City: * State: * Zip Code:

* Phone Number: () -

* Fax Number: () -

* Contact Email Address:

New Purchase Transaction Details

* Property Transfer Date:

* ABA Routing Number:

* Bank Account Number:

Appoint Information

* Depreciation/SIC Code:

* Use Funds From:

* Invoice Amount: \$

* Ownership Percentage: %

* Invoice Number:

* Item Description:

State: City:

Prod. NO.:

Tracking 5:

Tracking 7:

Tracking 4:

Tracking 6:

Tracking 8:

Sub Total: \$0.00

Sales Tax Amount: \$

Total Purchase: \$0.00

Funds you are responsible for: \$0.00

Total wire from e-LKE to Seller's Account: \$0.00

Comments and Notes:

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FIG. 32

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File Edit View Favorites Tools Help

Address: http://206.168.187.194/html/investing_homes.asp

Like-Kind Exchanges
e-LKE.com

Home Logout Search Sitemap Help

Home >> Purchase Transaction Summary >> Create a New Purchase Transaction

Create a New Purchase Transaction

The state for the company was left blank.
You must enter a numeric Zip Code (5 digits)
The seller's bank routing number must be 9 digits and must include leading zeros
The seller's bank account number was left blank.
Your Description Field for item 1 was left blank.

If the seller is not listed, enter their information below. * Indicates required.

Seller Information

Select a seller with whom you've transacted before: [Select Seller ~] [load]

* Company Name: ABC Commercial

* Contact Name: First: Suzanne Last: Cipelli

* Address 1: 1556 Peoria

* Address 2:

* City: Denver * State: [] * Zip Code: []

* Phone Number: (303) 555-2589

* Fax Number: (303) 555-2598

* Contact Email Address: scipelli@abc.com

New Purchase Transaction Details

Property Transfer Date: [Oct] [20] [2000]

Item	Invoice Amount	Ownership Percentage	Sub Total
09182000-S1-000.40	\$10,772.00		\$0.00
09182000-S2-000.40	\$4,228.00		\$119,772.00

Invoice Amount: \$15000.00 calculate

Ownership Percentage: 100.00000 %

Invoice Number: 1056 remove

Item Description: add tracking details

State: [] City: [] Prod. NO.: [] Tracking 4: [] Tracking 5: []

Sub Total: \$15,000.00

Sales Tax Amount: \$0.00 calculate

Total Purchase: \$15,000.00

Funds you are responsible for: \$0.00

Total wire from e-LKE to Seller's Account: \$15,000.00

add another item

Comments and Notes

Time remaining to send wire today: 5h 53m
Granite Technologies, Inc., 7777777777
kasslaron

Contact Information:

New Purchase Transaction Details

Bank Account Number : 21212121

Ownership Percentage: 100.00%

Item Description: A5 Natural Gas Turbine Generator

City: Durango

Tracking 4:

Tracking 5:

Tracking 8:

\$10,220.00

Funds you are responsible for: **\$0.00**

Total wire from e-LKE to Seller's Account: **\$112,780.00**

submit transaction

Comments and Notes:

1036344-036360

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Back to http://206.168.187.194/admin/default.asp

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e-LKE.com Sell Purchase e-LKE Coordinator Wizard Resources

Home >> e-LKE Coordinator Activities >> Add User

Add User

Time remaining to send file today: 7h 47m
Grante Technologies, Inc., 7777777777
kasalairson

* Indicates required.

User Information

Type in the name of the user to receive access:

* First Name: 1026-1

* Last Name: 1026-2

* Email: 1027

Type in the account details for this user:

* Username: 640

* Password: 1025

User Rights

e-LKE rights: ☒ Sell ☒ Purchase ☒ SEA

Coordinator: ☒ 1031

update 1035

cancel 1036

1028 1029 1030

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Done Internet

FIG. 36a

FIG. 36 b

096644-05601

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Time remaining to send wire today: 0h 10m
Granite Technologies, Inc., 777777777
Kass/azson

All Accounts

Granite Technologies, Inc. (777777777)

Account ID	Open Date	Close Date	Identification Made?	Identification Date	Date Created	Actual Balance	Expected Balance	Allocated Balance	Credit/Debit	Sale	Purchase	Identify
• Additional Proceeds	-	-	-	-	-	\$11,000.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 09182000-S1-D00.40	9/18/2000	9/18/2000	No	-	9/18/2000	\$10,772.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 09182000-S2-D00.40	9/18/2000	9/18/2000	No	-	9/18/2000	\$124,000.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 09162000-M-L1	9/16/2000	9/30/2000	No	-	9/25/2000	\$0.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 09162000-M-s3523	9/16/2000	9/30/2000	No	-	9/25/2000	\$0.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 09012000-M-L1	9/1/2000	9/15/2000	No	-	9/25/2000	\$0.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 09012000-M-s3523	9/1/2000	9/15/2000	No	-	9/25/2000	\$75,000.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 08162000-M-L1	8/16/2000	8/31/2000	No	-	9/25/2000	\$150,000.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 08012000-M-L1	8/1/2000	8/15/2000	No	-	9/25/2000	\$0.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify


close X

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Internet

FIG. 37



electronic

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Wizard

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Time remaining to send wire today: 5h 42m

Granite Technologies, Inc., 777777777

kasslanson

Active Accounts

Granite Technologies, Inc. (777777777)

853

1050

614

615

856

1058

1051

1052

857

1053

858

1054

1055

1056

1057

1059

Account ID	Open Date Close Date	Identification Made?	Identification Date	Date Created	Actual Balance	Expected Balance	Allocated Balance	Credit/Debit	Sale	Purchase	Identify
• Additional Proceeds	-	-	-	-	\$11,000.00	\$0.00	\$780.00				
• 09182000-S1-D00.40	9/18/2000 9/18/2000	No	-	9/18/2000	\$10,772.00	\$0.00	\$10,772.00	Credit/Debit	Sale	Purchase	Identify
• 09182000-S2-D00.40	9/18/2000 9/18/2000	No	-	9/18/2000	\$124,000.00	\$0.00	\$101,228.00	Credit/Debit	Sale	Purchase	Identify
• 09162000-M-L1	9/16/2000 9/30/2000	No	-	9/25/2000	\$0.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 09162000-M-s3523	9/16/2000 9/30/2000	No	-	9/25/2000	\$0.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 09012000-M-L1	9/1/2000 9/15/2000	No	-	9/25/2000	\$0.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 09012000-M-s3523	9/1/2000 9/15/2000	No	-	9/25/2000	\$75,000.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 08162000-M-L1	8/16/2000 8/31/2000	No	-	9/25/2000	\$150,000.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify

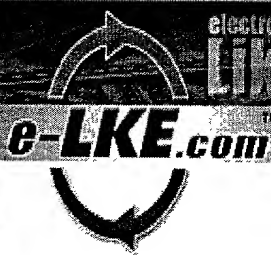
close

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FIG. 38

096544-0501



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Time remaining to send wire today: 5h 35m
Granite Technologies, Inc.: 777777777
kasslarson

Account Identification

Identification Information

Account ID: 09182000-S2-D00.40

Open Date: 9/18/2000

Identification Date: 9/27/2000

* Identification Text:

A5 Turbine, Washitaw Manufacturer, Prod # 55421

\$120,000.00

Date of Transfer - 12/15/00


update

cancel

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FIG. 39



electronic

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Time remaining to send wire today: 0h 0m

Granite Technologies, Inc. 777777777

kasslarson

Account Debits/Credits

Granite Technologies, Inc. (777777777)

Account Actual (09182000-S2-D00.40)

Transaction ID	Effective Date	Entered Date	Description	Source	Amount
• 4	9/18/2000	9/18/2000	Move From Expected Sale 1001 Item1	Sale 1001	\$125,000.00
• 5	9/18/2000	9/18/2000	Move From Expected Sale 1001 Item1	Sale 1001	-\$1,000.00
					Total: \$124,000.00

Account Allocated (09182000-S2-D00.40)

Transaction ID	Entered Date	Description	Source	Amount
No Debits/Credits Found				

Account Expected (09182000-S2-D00.40)

Transaction ID	Entered Date	Description	Source	Amount
• 5	9/18/2000	Credit from Sale 1001 Item 1	Sale 1001	\$125,000.00
• 6	9/18/2000	Debit for Fees From Sale 1001 Item 1	Sale 1001 (Fee)	-\$1,000.00
• 9	9/18/2000	Move To Actual Sale 1001 Item1	Sale 1001	-\$125,000.00
• 10	9/18/2000	Move To Actual Sale 1001 Item1	Sale 1001	\$1,000.00
Total: \$0.00				

close

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1070

1076

1071

1072

1059

614

615

1073

1077

1078

1079

1080

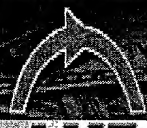
1083

1081

1074

1075

FIG. 40



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Time remaining to send wire today: 0h 0m
Granite Technologies, Inc., 777777777
kasslarson

Sale Transaction

Granite Technologies, Inc. (777777777)
614 615

Accounts Summary (1001)
1090 1091

Account ID	Name	Amount
• 09182000-S1-D00.40	Granite Technologies, Inc.	\$10,772.00
• 09182000-S2-D00.40	Granite Technologies, Inc.	\$124,000.00
Total:		\$134,772.00

614 1092

Taxpayer Fees (1001)
1094 1091

Transaction ID	Date	Description	Amount
• 2	9/18/2000	Move From Expected Sale 1001 Item1	\$1,000.00
• 3	9/18/2000	Move From Expected Sale 1001 Item1	\$1,000.00
Total:			\$2,000.00


1077 1079 1093 1095

close 1059

1096

853
1094
1076

FIG. 41



electronic

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Time remaining to send wire today: 5h 29m

Granite Technologies, Inc., 777777777

kasslarson

Granite Technologies, Inc. (777777777)

Sort by

User

update

User	Sale #	Purchaser	Property Transferred	Transfer Date	Total Sale Transaction	Wire Received	
kasslarson	1003	Brandow Hydrology	No	9/25/2000	\$99,085.00	Yes	Approve
kasslarson	1045	Brandow Hydrology	No	9/26/2000	\$2,025.00	No	Approve


close

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FIG. 42

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Time remaining to send wire today: 5h 26m
 Granite Technologies, Inc. 7777777777
 kasslerson

Approve Sale Transaction

Sale Transaction 1003

* Indicates required.

Purchaser Information

Select a purchaser with whom you've transacted before: Select Purchaser load

If the purchaser is not listed, enter their information below.

* Company Name: Brandow Hydrology

* Contact Name: First: Mark Last: Brandow

* Address 1: 450 Rapids Parkway

Address 2:

* City: Golden * State: CO * Zip Code: 80401

* Phone Number: (303) 215 - 3535

* Fax Number: (303) 215 - 3636

* Contact Email Address: mb@brhyd.com

Sale Transaction Details

* Provide the expected property transfer date (mmm, dd, yy): 9/25/2000

☐ Notification of Assignment of Rights has previously been made to purchaser

* Provide the date of the sale agreement with the purchaser (mmm, dd, yy): 9/18/2000

Sale Items

Description of item(s)	Sale amount US	Ownership	Partnership	Remove
DC 00 242 Heavy general purpose trucks more about this code	\$95000.00	100	000000 %	remove
Description of item(s): * GM 26 Yard Hauler				
State: Colorado	City: Denver			
Prod. NO.: 050	Tracking 4: 			
Tracking 5: 	Tracking 6: 			
Tracking 7: 	Tracking 8: 			

Sub Total: \$95,000.00

* Sales tax amount: \$4085.00

Total sale amount: \$99,085.00


To update the total, click this button to [calculate](#)

[add another item](#)

cancel
review transaction
2005

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FIG. 43



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[Home](#) >> [e-LKE Coordinator Activities](#) >> Completed Sales Transactions

Time remaining to send wire today: 0h 0m
 Granite Technologies, Inc., 777777777
 kasslarson

Completed Sales Transactions

Granite Technologies, Inc. (777777777)


Sale #	Purchaser	Contract	Transfer Date	Total	Wire Received?
• 1001	ACME Industrial	Robert Smith	9/18/2000	\$125,000.00	Yes
• 1032	ACME Industrial	Robert Smith	8/21/2000	\$165,000.00	Yes
• 1033	Brandow Hydrology	Mark Brandow	9/10/2000	\$80,000.00	Yes

[close](#)

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FIG. 44



electronic

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Time remaining to send wire today: 0h 0m

Granite Technologies, Inc., 777777777

kasslarson

Completed Purchase Transactions

614

615

Granite Technologies, Inc. (777777777)

Purchase #	Seller	Contact	Transfer Date	Total	Wire Sent?
1013	Anderson Equipment	Hans Sorenson	9/18/2000	\$113,228.00	Yes

close

1059

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FIG. 45

0936544-05301

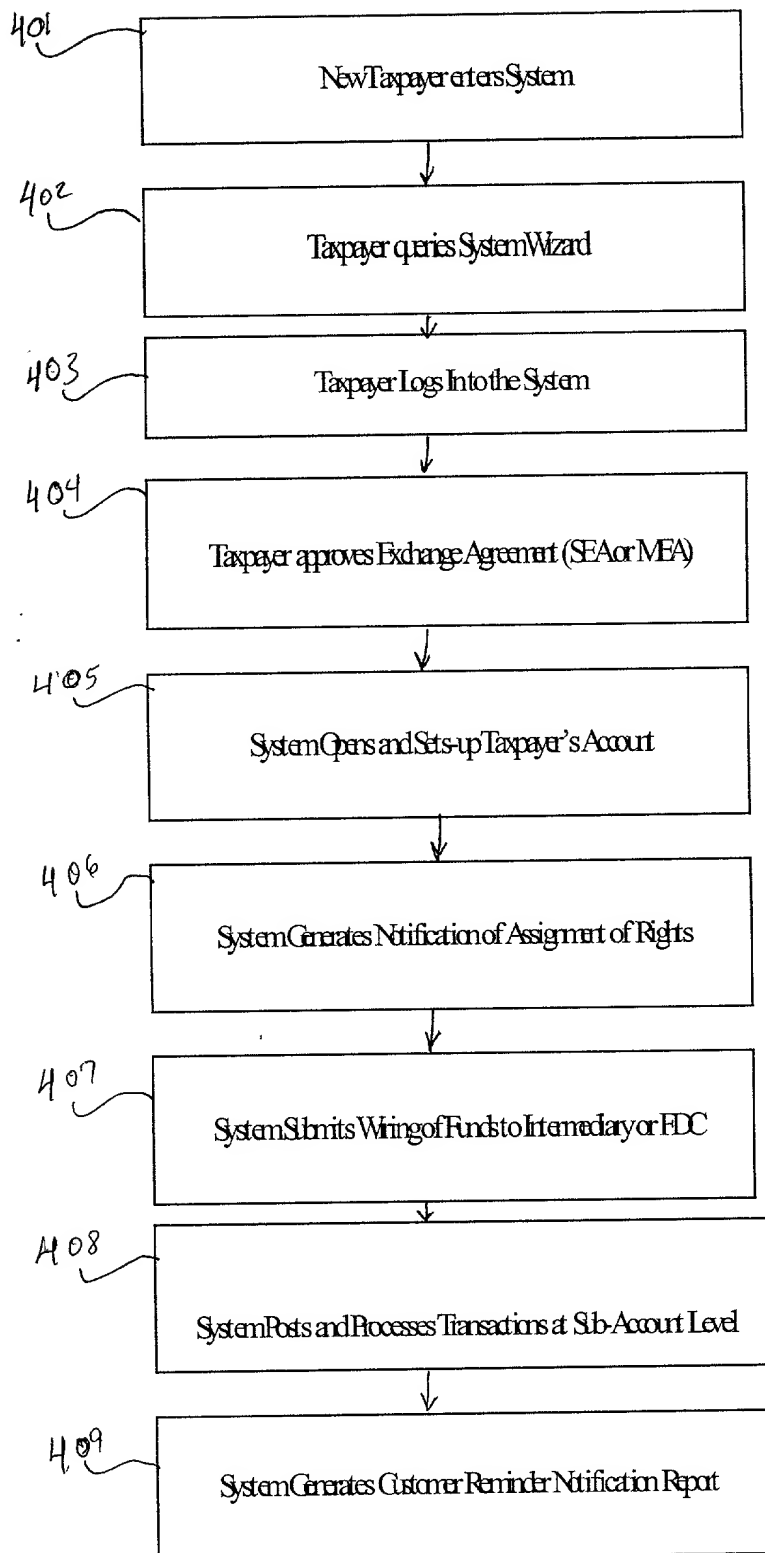


FIG. 46

420

1.) Ask the Taxpayer whether the expected proceeds from the proposed divestment are likely to be more or less than the basis amount left for future depreciation?

a.) If the Taxpayer's answer is "less" – explain to the Taxpayer that the Taxpayer should exit the divestment Wizard process (or in one embodiment, exit the divestment Wizard process with an explanation to the Taxpayer)

b.) If the Taxpayer's answer is "more" – continue with the Wizard process



421

2.) Is the item to be sold "business or investment property" within the U.S.?

a.) If the Taxpayer's answer is "no" – explain to the Taxpayer that the Taxpayer should exit the divestment Wizard process (or in one embodiment, exit the divestment Wizard process with an explanation to the Taxpayer)

b.) If the Taxpayer's answer is "yes" – continue with the Wizard process



FIG. 47a

(A)

422

3.) Is the item to be divested "inventory" in your hands or other excluded property, such as "stocks, bonds, notes, securities, partnership interests, intellectual property (for example, patent, trademark, copyright), or legal claims"?

a.) If the Taxpayer's answer is "yes" – explain to the Taxpayer that the Taxpayer should exit the divestment Wizard process (or in one embodiment, exit the divestment Wizard process with an explanation to the Taxpayer)

b.) If the Taxpayer's answer is "no" – continue with the Wizard process

423

4.) Is the item to be sold "real estate"?

a.) If the Taxpayer's answer is "yes," explain to the Taxpayer that the Taxpayer must acquire some type of real estate within the U.S. with the proceeds.

b.) If the Taxpayer's answer is "no" – continue with the Wizard process

(B)

FIG. 47b

(B)

424

5.) Notify the Taxpayer that the item to be divestment appears to be depreciable equipment.

- a.) Ask the Taxpayer to identify the divestment asset by selecting an SIC class or a Depreciable asset class from a list of SIC classes and Depreciable asset classes
- b.) Notify the Taxpayer that the divestment and subsequent reinvestment would qualify for tax deferred treatment safe harbors as a Like Kind exchange if the Taxpayer reinvests the proceeds from the proposed divestment in certain classes of items for use in the U.S., and present to the Taxpayer a list of categories of items that correspond to a safe harbor reinvestment for the selected class of items being divested.

425

6.) Ask the Taxpayer to select a type of agreement that best describes the proposed Like Kind Exchange transaction(s) from the two choices of either: a Single Exchange Agreement (SEA) or a Master Exchange Agreement (MEA).

426

Exit Wizard

FIG. 47c

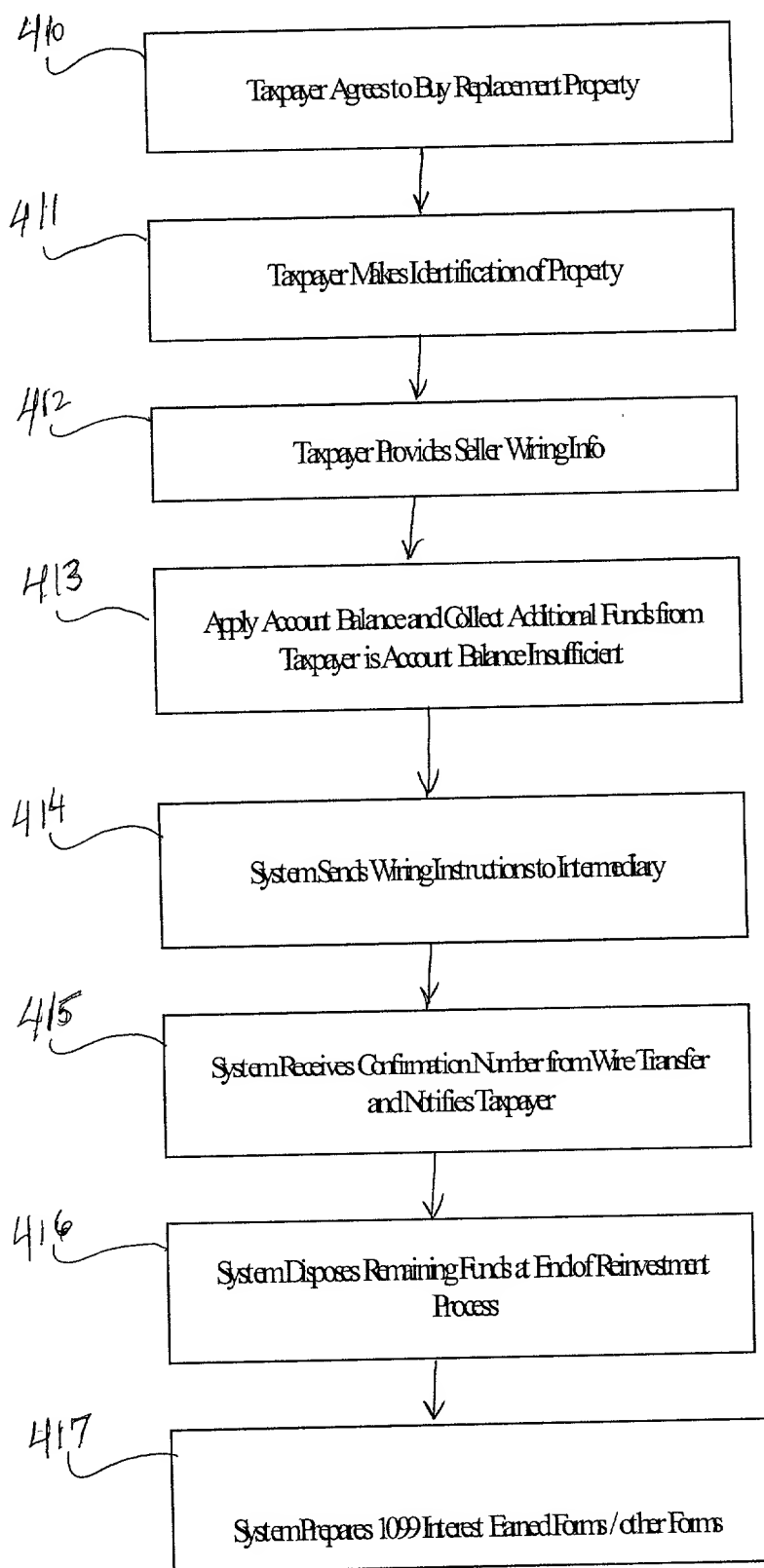


FIG. 48